

State of South Carolina  
Public Employee Benefit Authority  
Basic Long-Term Disability Income Plan  
GASB Statement No. 75 Accounting and Financial  
Reporting for Postemployment Benefits Other Than  
Pensions as of June 30, 2020





July 23, 2021

State of South Carolina  
Public Employee Benefit Authority  
South Carolina Retirement System  
P.O. Box 11960  
Columbia, SC 29211-1960

Dear Members of the Board:

This report provides information on behalf of the State of South Carolina Public Employee Benefit Authority (PEBA) in connection with the Governmental Accounting Standards Board (GASB) Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" for the Basic Long-Term Disability Income Plan.

The calculation of the liability associated with the benefits described in this report was performed for the purpose of satisfying the requirements of GASB Statement No. 75. The calculation of the plan's liability for this report is not applicable for funding purposes of the plan. A calculation of the plan's liability for purposes other than satisfying the requirements of GASB Statement No. 75 may produce significantly different results. This report may be provided to parties other than PEBA only in its entirety and only with the permission of PEBA. GRS is not responsible for unauthorized use of this report.

This report complements the actuarial valuation report as of June 30, 2019, provided for GASB Statement No. 74 purposes, which was also provided to the Board and should be considered together as a complete report for the measurement period that ended June 30, 2020. The total OPEB liability was rolled-forward from the valuation date to the plan's fiscal year end, June 30, 2020, using generally accepted actuarial principles. Please see the actuarial valuation report as of June 30, 2019 for additional discussion of the actuarial valuation, including the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

This report is based upon information furnished by PEBA, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by PEBA.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements; and changes in plan provisions or applicable law.

This report provides the collective OPEB amounts under GASB Statement No. 75 which will be allocated to participating employers. The proportionate share of the collective OPEB amounts for the participating employers is provided in the appendix to this report.

To the best of our knowledge, this report is complete and accurate and is in accordance with generally recognized actuarial practices and methods. Mr. Newton and Mr. Riazi are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. Both consultants are experienced in performing valuations for large public retirement systems.

Respectfully submitted,  
**Gabriel, Roeder, Smith & Company**



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## SECTION 1

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### DISCUSSION

# Discussion

## Accounting Standards

GASB Statement No. 75 replaces the requirements of Statements No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than OPEBs, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB.

Reporting under GASB 75 is effective for fiscal years commencing after June 15, 2017.

The following discussion provides a summary of the information that is required to be disclosed under this new accounting standard. A number of these disclosure items are provided in this report. However, certain information, such as notes regarding accounting policies and investments, is not included in this report. As a result, the employer is responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards.

## Financial Statements

GASB Statement No. 75 requires state and local government employers that participate in a cost-sharing multiple-employer plan to recognize a proportionate share of the collective net OPEB liability, collective OPEB expense, as well as deferred outflows of resources and deferred inflows of resources related to OPEB. The net OPEB liability is the difference between the total OPEB liability and the plan's fiduciary net position. In traditional actuarial terms, this is analogous to the accrued liability less the market value of assets.

GASB Statement No. 75 states the employer contributions made to the OPEB plan subsequent to the measurement date and before the end of the employer's reporting period should be reported as a deferred outflow of resources. The information contained in this report does not incorporate any employer contributions made subsequent to the measurement date of June 30, 2020.

## Notes to Financial Statements

Paragraphs 89 through 98 of GASB Statement No. 75 discuss the note disclosures and RSI for cost-sharing employers. We recommend that employers review these paragraphs and also illustration 2 in Appendix C of GASB Statement No. 75, which provides a sample footnote disclosure for a cost-sharing employer.

## Contributions from Nonemployer Contributing Entities

According to part (b) of paragraph 69 of GASB Statement No. 75, participating employers should recognize revenue in an amount equal to "the employer's proportionate share of the change in the collective net OPEB liability arising from contributions to the OPEB plan during the measurement period from nonemployer contributing entities for purposes other than the separate financing of specific liabilities to the OPEB plan." Each employer's proportionate share of the contributions from nonemployer contributing entities is provided in Appendix A of this report. As noted in question 4.200 of Implementation Guide No. 2017-3, "The employer should classify this revenue in the same manner as it classifies grants from other entities."



## Timing and Frequency of the Actuarial Valuation

An actuarial valuation to determine the total OPEB liability is required to be performed at least every two years. For the employer's financial reporting purposes, the net OPEB liability and OPEB expense should be measured as of the employer's "measurement date" which may not be earlier than the employer's prior fiscal year end-date. If the actuarial valuation used to determine the total OPEB liability is not calculated as of the measurement date, the total OPEB liability is required to be rolled forward from the actuarial valuation date to the measurement date. The total OPEB liability shown in this report is based on an actuarial valuation performed as of June 30, 2019 and a measurement date of June 30, 2020. Please see the actuarial valuation report as of June 30, 2020 for additional discussion of the actuarial valuation, including the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

## Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 3.00%; the municipal bond rate is 2.45% (based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting Single Discount Rate is 2.83%. The projection of cash flows used to determine this Single Discount Rate assumed that employer contributions will remain \$38.64/year for each covered active employee. Based on these assumptions, the OPEB plan's fiduciary net position and future contributions were sufficient to finance the benefit payments through the year 2041. As a result, the long-term expected rate of return on OPEB plan investments was applied to projected benefit payments through the year 2041, and the municipal bond rate was applied to all benefit payments after that date.

## Methodology for Proportionate Shares

The proportionate share of the collective OPEB amounts for employers that participate in the cost-sharing multiple-employer retiree health care plan maintained by PEBA, are provided in Appendix A of this report. The allocation of the employers' proportionate share of the collective Net OPEB Liability and collective OPEB Expense was determined using the employers' premium contributions over the measurement period. This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.



## Summary of Population Statistics

The total OPEB liability described in this report is based on the plan membership as of July 1, 2019:

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	985
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	-
Active Plan Members	193,691
Total Plan Members	194,676

## Recognition of Deferred Outflows and Inflows of Resources

According to paragraph 86 of GASB Statement No. 75, *differences between expected and actual experience and changes in assumptions* are recognized in OPEB expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive members) determined as of the beginning of the measurement period.

At the beginning of the 2020 fiscal year, the expected remaining service lives of all employees was approximately 2,027,585. Additionally, the total plan membership (active employees and inactive employees) was 194,676. As a result, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows established in the current measurement period is 10.4152.

Additionally, differences between projected and actual earnings on OPEB plan investments should be recognized in OPEB expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the OPEB expense as a level dollar amount over the closed period identified above.

## Deferred Outflows and Inflows Specific to Cost-Sharing Employers

As noted in paragraph 64 of GASB Statement No. 75, the net effect of changes in the employer's proportionate share on the collective net OPEB liability and collective deferred outflows and deferred inflows of resources should be recognized in the employer's OPEB expense over a closed period.

According to paragraph 65 of GASB Statement No. 75, differences between (a) the amount of contributions from an employer and (b) the amount of the employer's proportionate share of the total of such contributions should be recognized in the employer's OPEB expense over a closed period.

These deferred outflows and inflows specific to cost-sharing employers are to be recognized over a period equal to the average of the expected remaining service lives of all employees (similar to differences between expected and actual experience and changes in assumptions). Amounts not recognized in the employer's expense should be reported as a deferred outflow or deferred inflow of resources related to OPEB. Appendix B provides the component of the current year's OPEB expense related to changes in proportionate shares and differences between employer contributions and proportionate share of plan contributions and also the deferred amounts remaining at the end of the measurement period. Note, the amounts provided in columns (12) through (17) of Appendix B include amounts related to these deferred outflows and inflows specific to cost-sharing employers.





## SECTION 2

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### ACCOUNTING EXHIBITS

## Exhibit 1

### Schedule of the Employers' Collective Net OPEB Liability

Fiscal Year Ending	Total OPEB Liability	Plan Fiduciary Net Position	Employers Net OPEB Liability (Asset)	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
(1)	(2)	(3)	(4)	(5)
June 30, 2017	38,510,568	36,697,589	1,812,979	95.29%
June 30, 2018	39,261,091	36,199,863	3,061,228	92.20%
June 30, 2019	40,743,755	38,775,500	1,968,255	95.17%
June 30, 2020	42,782,316	42,479,106	303,210	99.29%

*The single discount rate changed from 3.04% as of June 30, 2019 to 2.83% as of June 30, 2020.*

*The single discount rate changed from 3.91% as of June 30, 2018 to 3.04% as of June 30, 2019.*

*The single discount rate changed from 3.87% as of June 30, 2017 to 3.91% as of June 30, 2018.*

*The single discount rate changed from 3.74% as of June 30, 2016 to 3.87% as of June 30, 2017.*

## Exhibit 2

### Schedule of Changes in the Employers' Collective Net OPEB Liability for the Measurement Period Ending June 30, 2020

#### Total OPEB liability

Service cost	\$ 8,410,412
Interest on the total OPEB liability	1,246,540
Changes of benefit terms	0
Difference between expected and actual experience of the total OPEB liability	(40,459)
Changes of assumptions	310,807
Benefit payments	(7,888,739)
<b>Net change in total OPEB liability</b>	<b>\$ 2,038,561</b>
<b>Total OPEB liability – beginning</b>	<b>\$ 40,743,755</b>
<b>Total OPEB liability – ending</b>	<b>\$ 42,782,316</b>

#### Plan fiduciary net position

Contributions – employer	\$ 7,557,968
Contributions – nonemployer contributing entities	0
Contributions – employee	0
Net investment income	4,141,005
Benefit payments	(7,888,739)
OPEB plan administrative expense	(106,628)
Other	0
<b>Net change in plan fiduciary net position</b>	<b>\$ 3,703,606</b>
<b>Plan fiduciary net position – beginning</b>	<b>\$ 38,775,500</b>
<b>Plan fiduciary net position – ending</b>	<b>\$ 42,479,106</b>

#### Net OPEB liability

**\$ 303,210**

**Plan fiduciary net position as a percentage  
of the total OPEB liability**

99.29 %

## Recognition of Deferred Outflows and Inflows of Resources

According to paragraph 86 of GASB Statement No. 75, *differences between expected and actual experience* and *changes in assumptions* are recognized in OPEB expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive members) determined as of the beginning of the measurement period.

At the beginning of the 2020 fiscal year, the expected remaining service lives of all employees was approximately 2,027,585. Additionally, the total plan membership (active employees and inactive employees) was 194,676. As a result, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows established in the current measurement period is 10.4152.

Additionally, differences between projected and actual earnings on OPEB plan investments should be recognized in OPEB expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the OPEB expense as a level dollar amount over the closed period identified above.

### Exhibit 3

#### Statement of Outflows and Inflows Arising from Current Reporting Period For Fiscal Year Ending June 30, 2020

	<u>years)</u>	<u>or Outflow</u>	<u>OPEB expense</u>	<u>in future expense</u>
<b><u>Due to Liabilities:</u></b>				
Differences in expected and actual experience	10.4152	\$ (40,459)	\$ (3,885)	\$ (36,574)
Assumption changes	10.4152	\$ 310,807	\$ 29,842	\$ 280,965
<b><u>Due to Assets:</u></b>				
Net Difference between projected and actual earnings on OPEB plan investments	5.0000	\$ (2,984,301)	\$ (596,861)	\$ (2,387,440)
Total		\$ (2,713,953)	\$ (570,904)	\$ (2,143,049)

This table is not a required disclosure. Exhibit 3 is provided to document sources of the new deferred inflows and outflows resulting from the current reporting year.



## Exhibit 4

### Components of Collective OPEB Expense for the Fiscal Year Ending June 30, 2020

1. Service Cost	\$	8,410,412
2. Interest on the Total OPEB Liability		1,246,540
3. Current-Period Benefit Changes		0
4. Employee Contributions (made negative for addition here)		0
5. Projected Earnings on Plan Investments (made negative for addition here)		(1,156,704)
6. OPEB Plan Administrative Expense		106,628
7. Other Changes in Plan Fiduciary Net Position		0
8. Recognition of Outflow (Inflow) of Resources due to Liabilities		(28,096)
9. Recognition of Outflow (Inflow) of Resources due to Assets		(404,266)
<b>10. Total OPEB Expense</b>	<b>\$</b>	<b>8,174,514</b>



## Exhibit 5

### Deferred Outflows and Inflows Related to OPEB

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 0	\$ 1,258,726
Changes in assumptions	1,270,635	151,363
Net difference between projected and actual earnings on OPEB plan investments	779,957	3,307,158
Changes in proportion and differences between contributions and proportionate share of contributions	TBD	TBD
Contributions subsequent to the measurement date	TBD	
<b>Total</b>	<b>\$ 2,050,592</b>	<b>\$ 4,717,247</b>

The table above provides the collective Deferred Inflows and Outflows of resources remaining as of the measurement date. The deferred inflows/outflows related to changes in proportion, differences between contributions and proportionate share of contributions, and contributions subsequent to the measurement date are specific to each employer.

The deferred inflows/outflows recognized in the current year's OPEB expense that are related to changes in proportion and differences between contributions and proportionate share of contributions are provided in Appendix B.

Employer contributions made subsequent to the measurement date of the total OPEB liability (June 30, 2020) and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow related to OPEB. See paragraph 68 of GASB Statement No. 75 for cost-sharing employers.

## Exhibit 6

### Collective Deferred Outflows and Inflows to be recognized in Future OPEB Expense

Year Ending June 30	Net Deferred Outflows (Inflows)
2021	\$ (432,364)
2022	\$ (650,741)
2023	\$ (931,527)
2024	\$ (624,953)
2025	\$ (28,096)
Thereafter	\$ 1,026
<b>Total</b>	<b>\$ (2,666,655)</b>



## Exhibit 7

### Statement of Deferred Outflows and Inflows of Resources by Year to be recognized in Future OPEB Expense

Remaining Recognition Period		(Inflow) or Outflow at Beginning of Period (or created during the year)	Measurement Year							(Inflow) or Outflow at End of Measurement Period
			2020	2021	2022	2023	2024	2025	Thereafter	
<b><u>Due to Liabilities:</u></b>										
<b>Differences in Experience</b>										
2020	10.4152	(40,459)	(3,885)	(3,885)	(3,885)	(3,885)	(3,885)	(3,885)	(17,149)	(36,574)
2019	9.4233	(1,202,381)	(127,597)	(127,597)	(127,597)	(127,597)	(127,597)	(127,597)	(436,799)	(1,074,784)
2018	8.4006	(167,281)	(19,913)	(19,913)	(19,913)	(19,913)	(19,913)	(19,913)	(47,803)	(147,368)
2017	6.9570	0	0	0	0	0	0	0	0	0
Total			\$ (151,395)	\$ (151,395)	\$ (151,395)	\$ (151,395)	\$ (151,395)	\$ (151,395)	\$ (501,751)	\$ (1,258,726)
<b>Assumption Changes</b>										
2020	10.4152	310,807	29,842	29,842	29,842	29,842	29,842	29,842	131,755	280,965
2019	9.4233	1,107,162	117,492	117,492	117,492	117,492	117,492	117,492	402,210	989,670
2018	8.4006	(47,628)	(5,669)	(5,669)	(5,669)	(5,669)	(5,669)	(5,669)	(13,614)	(41,959)
2017	6.9570	(127,770)	(18,366)	(18,366)	(18,366)	(18,366)	(18,366)	(18,366)	(17,574)	(109,404)
Total			\$ 123,299	\$ 123,299	\$ 123,299	\$ 123,299	\$ 123,299	\$ 123,299	\$ 502,777	\$ 1,119,272
<b><u>Due to Assets:</u></b>										
<b>Investment Experience</b>										
2020	5.0000	(2,984,301)	(596,861)	(596,861)	(596,861)	(596,861)	(596,857)	0	0	(2,387,440)
2019	4.0000	(1,226,292)	(306,574)	(306,574)	(306,574)	(306,570)	0	0	0	(919,718)
2018	3.0000	842,368	280,789	280,789	280,790	0	0	0	0	561,579
2017	2.0000	436,758	218,380	218,378	0	0	0	0	0	218,378
Total			\$ (404,266)	\$ (404,268)	\$ (622,645)	\$ (903,431)	\$ (596,857)	\$ 0	\$ 0	\$ (2,527,201)
<b>Total Recognized in Future Expense</b>				\$ (432,364)	\$ (650,741)	\$ (931,527)	\$ (624,953)	\$ (28,096)	\$ 1,026	\$ (2,666,655)

This table is not a required disclosure. Exhibit 7 is provided to document all sources of collective deferred inflows and outflows.



## Exhibit 8

### Actuarial Assumptions and Methods

#### Methods and Assumptions

Actuarial Cost Method	Individual Entry-Age Normal
Inflation	2.25%
Investment Rate of Return	3.00%, net of plan investment expense, including inflation
Single Discount Rate	2.83% as of June 30, 2020
Salary, Termination Rates and Retirement Rates	Based on the experience study performed for the South Carolina Retirement Systems for the 5-year period ending June 30, 2015.
Disability Incidence	The disability incidence rates used in the LTD valuation are based on the rates developed for the pension plans.
Disability Recovery	For participants in payment, 1987CGDT Group Disability. For active employees, 60% were assumed to recover after the first year and 92% were assumed to recover after the first two years.
Offsets	40% are assumed to be eligible for Social Security benefits. Assumed percentage who will be eligible for a pension plan offset varies based on employee group.
Expenses	Third party administrative expenses are included in the benefit projections.

#### Other Information:

Notes	The single discount rate changed from 3.04% as of June 30, 2019 to 2.83% as of June 30, 2020.
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## Exhibit 9

### Asset Allocation and Real Return Assumptions

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Allocation-Weighted Long-Term Expected Real Rate of Return</u>
U.S. Domestic Fixed Income	80.00 %	0.95 %	0.76 %
Cash	20.00 %	0.35 %	0.07 %
<b>Total</b>	100.00 %		0.83 %
Expected Inflation			2.25 %
<b>Total Return</b>			3.08 %
<b>Investment Return Assumption</b>			3.00 %

## Exhibit 10

### Sensitivity of the Collective Net OPEB Liability to Changes in the Discount Rate

Regarding the sensitivity of the net OPEB liability to changes in the Single Discount Rate, the following presents the plan's net OPEB liability, calculated using a Single Discount Rate of 2.83%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

<b>1% Decrease</b>	<b>Current Single Discount Rate Assumption</b>	<b>1% Increase</b>
<b>1.83%</b>	<b>2.83%</b>	<b>3.83%</b>
\$ 1,786,612	\$ 303,210	\$ (1,169,889)

## **APPENDIX A**

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### **ALLOCATION OF THE NET OPEB LIABILITY, CONTRIBUTIONS FROM NONEMPLOYER CONTRIBUTING ENTITIES AND OPEB EXPENSE**

Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense

Participating Employer	Employer Contributions	Proportionate Share 2020	Proportionate Share 2019	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2019	Net OPEB Liability as of June 30, 2020			OPEB Expense		
						Discount Rate Baseline 2.83%	Discount Rate Less 1.00% 1.83%	Discount Rate Plus 1.00% 3.83%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in	
										Proportion Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,557,968	100.00%	100.00%	-	1,968,255	303,210	1,786,612	(1,169,889)	8,174,514	N/A	N/A
Employer											
5016000	14,107	0.186648%	0.191337%	-	3,766	566	3,335	(2,184)	15,258	(100)	15,158
5020100	98,239	1.299807%	1.327914%	-	26,137	3,941	23,223	(15,206)	106,253	(607)	105,646
5030100	6,620	0.087594%	0.092239%	-	1,815	266	1,565	(1,025)	7,160	(67)	7,093
5040000	1,929	0.025520%	0.025911%	-	510	77	456	(299)	2,086	(9)	2,077
5040100	36,054	0.477037%	0.468796%	-	9,227	1,446	8,523	(5,581)	38,995	(131)	38,864
5040200	16,232	0.214767%	0.213097%	-	4,194	651	3,837	(2,513)	17,556	(72)	17,484
5040300	12,027	0.159126%	0.162892%	-	3,206	482	2,843	(1,862)	13,008	(82)	12,926
5040400	12,880	0.170416%	0.172112%	-	3,388	517	3,045	(1,994)	13,931	(91)	13,840
5040500	56,054	0.741651%	0.744595%	-	14,656	2,249	13,250	(8,676)	60,626	(335)	60,291
5040600	557	0.007370%	0.006816%	-	134	22	132	(86)	602	(1)	601
5040700	831	0.010992%	0.010399%	-	205	33	196	(129)	899	(5)	894
5050100	6,595	0.087253%	0.088787%	-	1,748	265	1,559	(1,021)	7,133	(50)	7,083
5050200	3,713	0.049122%	0.051778%	-	1,019	149	878	(575)	4,015	(33)	3,982
5060000	647	0.008563%	0.008914%	-	175	26	153	(100)	700	(6)	694
5061900	2,911	0.038514%	0.043083%	-	848	117	688	(451)	3,148	(44)	3,104
5062900	4,260	0.056365%	0.055579%	-	1,094	171	1,007	(659)	4,608	(31)	4,577
5064500	10,678	0.141275%	0.146769%	-	2,889	428	2,524	(1,653)	11,549	(72)	11,477
5070000	824	0.010907%	0.011361%	-	224	33	195	(128)	892	(7)	885
5070100	91,767	1.214173%	1.219246%	-	23,998	3,681	21,693	(14,204)	99,253	(493)	98,760
5080100	139,085	1.840239%	1.834506%	-	36,108	5,580	32,878	(21,529)	150,431	(809)	149,622
5090100	8,813	0.116607%	0.119023%	-	2,343	354	2,083	(1,364)	9,532	(63)	9,469
5100100	201,314	2.663605%	2.662863%	-	52,412	8,076	47,588	(31,161)	217,737	(984)	216,753
5110100	41,277	0.546141%	0.560729%	-	11,037	1,656	9,757	(6,389)	44,644	(275)	44,369
5120100	22,698	0.300316%	0.315691%	-	6,214	911	5,365	(3,513)	24,549	(182)	24,367
5130100	31,479	0.416497%	0.434540%	-	8,553	1,263	7,441	(4,873)	34,047	(233)	33,814
5140100	4,524	0.059859%	0.059643%	-	1,174	181	1,069	(700)	4,893	(22)	4,871
5140200	12,909	0.170800%	0.176918%	-	3,482	518	3,052	(1,998)	13,962	(73)	13,889
5140300	5,625	0.074429%	0.074848%	-	1,473	226	1,330	(871)	6,084	(28)	6,056
5150100	27,045	0.357831%	0.362750%	-	7,140	1,085	6,393	(4,186)	29,251	(189)	29,062
5160100	49,749	0.658232%	0.675776%	-	13,301	1,996	11,760	(7,701)	53,807	(363)	53,444
5170000	721	0.009543%	0.009351%	-	184	29	170	(112)	780	(5)	775
5170200	6,482	0.085762%	0.086864%	-	1,710	260	1,532	(1,003)	7,011	(38)	6,973
5170400	17,823	0.235813%	0.242329%	-	4,770	715	4,213	(2,759)	19,277	(117)	19,160
5180000	1,552	0.020535%	0.019531%	-	384	62	367	(240)	1,679	(4)	1,675
5180100	11,859	0.156911%	0.161975%	-	3,188	476	2,803	(1,836)	12,827	(87)	12,740
5180200	94,398	1.248980%	1.257304%	-	24,747	3,787	22,314	(14,612)	102,098	(548)	101,550
5190100	16,461	0.217792%	0.219914%	-	4,328	660	3,891	(2,548)	17,803	(97)	17,706
5200100	18,583	0.245868%	0.249276%	-	4,906	745	4,393	(2,876)	20,099	(134)	19,965
5210100	78,494	1.038559%	1.033414%	-	20,340	3,149	18,555	(12,150)	84,897	(439)	84,458
5210200	5,413	0.071617%	0.072533%	-	1,428	217	1,280	(838)	5,854	(36)	5,818
5210300	15,884	0.210166%	0.216243%	-	4,256	637	3,755	(2,459)	17,180	(139)	17,041
5210400	2,566	0.033955%	0.032377%	-	637	103	607	(397)	2,776	(26)	2,750
5210500	5,751	0.076091%	0.078257%	-	1,540	231	1,359	(890)	6,220	(43)	6,177
5220100	42,961	0.568423%	0.583188%	-	11,479	1,724	10,156	(6,650)	46,466	(356)	46,110
5230100	318,068	4.208385%	4.173113%	-	82,143	12,747	75,202	(49,241)	344,015	(1,578)	342,437
5245000	41,245	0.545715%	0.557627%	-	10,976	1,655	9,750	(6,384)	44,610	(257)	44,353
5245100	4,911	0.064971%	0.064580%	-	1,271	197	1,161	(760)	5,311	(28)	5,283
5245200	5,799	0.076730%	0.074805%	-	1,472	233	1,371	(898)	6,272	(36)	6,236
5250000	11,244	0.148773%	0.153149%	-	3,014	451	2,658	(1,740)	12,161	(65)	12,096
5250100	3,893	0.051508%	0.058245%	-	1,146	156	920	(603)	4,211	(44)	4,167
5260100	205,977	2.725296%	2.751431%	-	54,155	8,263	48,690	(31,883)	222,780	(1,163)	221,617
5270100	11,473	0.151798%	0.163985%	-	3,228	460	2,712	(1,776)	12,409	(108)	12,301
5280100	43,209	0.571704%	0.575192%	-	11,321	1,733	10,214	(6,688)	46,734	(227)	46,507
5290100	58,517	0.774243%	0.767403%	-	15,104	2,348	13,833	(9,058)	63,291	(225)	63,066
5305500	26,797	0.354551%	0.359342%	-	7,073	1,075	6,334	(4,148)	28,983	(156)	28,827
5305600	13,498	0.178596%	0.181244%	-	3,567	542	3,191	(2,089)	14,599	(86)	14,513
5310100	8,356	0.110557%	0.117712%	-	2,317	335	1,975	(1,293)	9,037	(112)	8,925
5320100	127,377	1.685331%	1.680484%	-	33,076	5,110	30,110	(19,717)	137,768	(584)	137,184
5320200	38,315	0.506946%	0.518302%	-	10,202	1,537	9,057	(5,931)	41,440	(250)	41,190
5320300	11,634	0.153928%	0.154285%	-	3,037	467	2,750	(1,801)	12,583	(60)	12,523
5320400	15,330	0.202838%	0.201911%	-	3,974	615	3,624	(2,373)	16,581	(80)	16,501
5320500	85,881	1.136292%	1.142475%	-	22,487	3,445	20,301	(13,293)	92,886	(471)	92,415
5330400	4,054	0.053638%	0.059686%	-	1,175	163	958	(628)	4,385	(50)	4,335
5340100	22,624	0.299336%	0.309574%	-	6,093	908	5,348	(3,502)	24,469	(196)	24,273
5350100	18,103	0.239520%	0.258146%	-	5,081	726	4,279	(2,802)	19,580	(168)	19,412
5360100	29,566	0.391190%	0.391195%	-	7,700	1,186	6,989	(4,576)	31,978	(166)	31,812
5370100	52,444	0.693892%	0.703566%	-	13,848	2,104	12,397	(8,118)	56,722	(308)	56,414
5381200	61,299	0.811053%	0.875285%	-	17,228	2,459	14,490	(9,488)	66,300	(576)	65,724
5390100	67,127	0.888167%	0.900016%	-	17,715	2,693	15,868	(10,391)	72,603	(405)	72,198
5400100	129,560	1.714216%	1.784782%	-	35,129	5,198	30,626	(20,054)	140,129	(1,032)	139,097
5400200	117,021	1.548316%	1.582827%	-	31,154	4,695	27,662	(18,114)	126,567	(770)	125,797
5400500	737	0.009756%	0.712960%	-	14,033	30	174	(114)	798	(1,772)	(974)
5400700	319	0.004218%	0.004719%	-	93	13	75	(49)	345	(4)	341
5410100	10,710	0.141701%	0.147643%	-	2,906	430	2,532	(1,658)	11,583	(79)	11,504
5420000	1,794	0.023730%	0.022896%	-	451	72	424	(278)	1,940	(7)	1,933
5420100	20,959	0.277310%	0.289737%	-	5,703	841	4,954	(3,244)	22,669	(155)	22,514

Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense

Participating Employer	Employer Contributions	Proportionate Share 2020	Proportionate Share 2019	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2019	Net OPEB Liability as of June 30, 2020			OPEB Expense		
						Discount Rate Baseline 2.83%	Discount Rate Less 1.00% 1.83%	Discount Rate Plus 1.00% 3.83%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in	
										Proportion Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,557,968	100.00%	100.00%	-	1,968,255	303,210	1,786,612	(1,169,889)	8,174,514	N/A	N/A
5420200	39,081	0.517085%	0.527390%	-	10,380	1,568	9,238	(6,049)	42,269	(223)	42,046
5420300	14,889	0.197001%	0.211131%	-	4,156	597	3,520	(2,305)	16,104	(121)	15,983
5420400	10,620	0.140508%	0.136108%	-	2,679	426	2,510	(1,644)	11,486	(51)	11,435
5420500	37,941	0.502003%	0.488852%	-	9,622	1,522	8,969	(5,873)	41,036	(150)	40,886
5420600	50,686	0.670630%	0.680801%	-	13,400	2,033	11,982	(7,846)	54,821	(279)	54,542
5420700	43,786	0.579330%	0.590398%	-	11,621	1,757	10,350	(6,778)	47,357	(243)	47,114
5428000	1,101	0.014571%	0.014769%	-	291	44	260	(170)	1,191	(10)	1,181
5430100	69,604	0.920929%	0.975345%	-	19,197	2,792	16,453	(10,774)	75,281	(660)	74,621
5440100	15,614	0.206587%	0.223016%	-	4,390	626	3,691	(2,417)	16,887	(148)	16,739
5450100	16,570	0.219240%	0.237391%	-	4,672	665	3,917	(2,565)	17,922	(238)	17,684
5460100	25,042	0.331332%	0.337888%	-	6,650	1,005	5,920	(3,876)	27,085	(151)	26,934
5460200	37,880	0.501194%	0.498640%	-	9,815	1,520	8,954	(5,863)	40,970	(153)	40,817
5460300	72,617	0.960806%	0.956469%	-	18,826	2,913	17,166	(11,240)	78,541	(434)	78,107
5460400	59,866	0.792094%	0.742716%	-	14,619	2,402	14,152	(9,267)	64,750	(59)	64,691
7010200	3,036	0.040176%	0.043476%	-	856	122	718	(470)	3,284	(26)	3,258
7010400	322	0.004260%	0.004064%	-	80	13	76	(50)	348	(1)	347
7010600	193	0.002556%	0.002622%	-	52	8	46	(30)	209	(3)	206
7011000	5,577	0.073790%	0.075416%	-	1,484	224	1,318	(863)	6,032	(38)	5,994
7020200	8,832	0.116863%	0.118849%	-	2,339	354	2,088	(1,367)	9,553	(56)	9,497
7021100	348	0.004601%	0.004719%	-	93	14	82	(54)	376	(3)	373
7021200	254	0.003366%	0.003452%	-	68	10	60	(39)	275	(3)	272
7021300	525	0.006944%	0.007428%	-	146	21	124	(81)	568	(12)	556
7021400	953	0.012611%	0.012365%	-	243	38	225	(148)	1,031	14	1,045
7021500	367	0.004857%	0.005156%	-	101	15	87	(57)	397	(4)	393
7021600	116	0.001534%	0.001573%	-	31	5	27	(18)	125	(2)	123
7021700	1,208	0.015977%	0.015643%	-	308	48	285	(187)	1,306	(13)	1,293
7022100	68	0.000895%	0.001049%	-	21	3	16	(10)	73	(3)	70
7022200	48	0.000639%	0.000524%	-	10	2	11	(7)	52	-	52
7022400	16	0.000213%	0.000524%	-	10	1	4	(2)	17	(2)	15
7030100	4,163	0.055087%	0.062264%	-	1,226	167	984	(644)	4,503	(43)	4,460
7030200	3,980	0.052659%	0.000000%	-	-	160	941	(616)	4,305	120	4,425
7030300	892	0.011801%	0.011972%	-	236	36	211	(138)	965	(9)	956
7030500	634	0.008393%	0.008957%	-	176	25	150	(98)	686	(8)	678
7040100	1,604	0.021217%	0.020886%	-	411	64	379	(248)	1,734	(10)	1,724
7040400	1,629	0.021558%	0.023158%	-	456	65	385	(252)	1,762	(14)	1,748
7040500	1,098	0.014528%	0.013676%	-	269	44	260	(170)	1,188	(8)	1,180
7040600	399	0.005283%	0.007078%	-	139	16	94	(62)	432	(10)	422
7040700	699	0.009245%	0.011098%	-	218	28	165	(108)	756	(14)	742
7041000	196	0.002599%	0.002622%	-	52	8	46	(30)	212	(3)	209
7041100	322	0.004260%	0.004719%	-	93	13	76	(50)	348	(2)	346
7041200	299	0.003962%	0.004151%	-	82	12	71	(46)	324	(3)	321
7041400	232	0.003067%	0.003146%	-	62	9	55	(36)	251	(2)	249
7041500	232	0.003067%	0.003146%	-	62	9	55	(36)	251	(2)	249
7041600	77	0.001022%	0.000786%	-	15	3	18	(12)	84	1	85
7041700	5,155	0.068209%	0.073538%	-	1,447	207	1,219	(798)	5,576	(42)	5,534
7042000	1,381	0.018277%	0.020187%	-	397	55	327	(214)	1,494	(17)	1,477
7042100	544	0.007200%	0.003670%	-	72	22	129	(84)	589	15	604
7042600	6	0.000085%	0.000000%	-	-	-	2	(1)	7	1	8
7050100	3,156	0.041752%	0.042078%	-	828	127	746	(488)	3,413	(25)	3,388
7050200	641	0.008478%	0.009656%	-	190	26	151	(99)	693	(10)	683
7050300	1,047	0.013846%	0.013545%	-	267	42	247	(162)	1,132	8	1,140
7050400	956	0.012653%	0.011361%	-	224	38	226	(148)	1,034	(1)	1,033
7050500	29	0.000383%	0.000612%	-	12	1	7	(4)	31	(2)	29
7050600	1,327	0.017553%	0.013370%	-	263	53	314	(205)	1,435	2	1,437
7050700	103	0.001363%	0.001223%	-	24	4	24	(16)	111	(2)	109
7050800	792	0.010481%	0.010705%	-	211	32	187	(123)	857	(8)	849
7060100	650	0.008606%	0.010530%	-	207	26	154	(101)	703	(12)	691
7060200	5,442	0.072001%	0.075416%	-	1,484	218	1,286	(842)	5,886	(36)	5,850
7060300	370	0.004899%	0.005374%	-	106	15	88	(57)	400	4	404
7060600	518	0.006859%	0.007341%	-	144	21	123	(80)	561	(3)	558
7060700	3,961	0.052403%	0.048894%	-	962	159	936	(613)	4,284	(12)	4,272
7060800	615	0.008137%	0.008302%	-	163	25	145	(95)	665	(6)	659
7070400	6,504	0.086060%	0.085728%	-	1,687	261	1,538	(1,007)	7,035	(34)	7,001
7070500	886	0.011716%	0.012060%	-	237	36	209	(137)	958	1	959
7070600	39	0.000511%	0.000524%	-	10	2	9	(6)	42	2	44
7070700	1,307	0.017297%	0.017434%	-	343	52	309	(202)	1,414	(8)	1,406
7070800	2,148	0.028417%	0.000000%	-	-	86	508	(332)	2,323	65	2,388
7071400	1,478	0.019555%	0.018614%	-	366	59	349	(229)	1,599	(4)	1,595
7071600	628	0.008308%	0.001311%	-	26	25	148	(97)	679	18	697
7071700	4,824	0.063821%	0.062832%	-	1,237	194	1,140	(747)	5,217	(22)	5,195
7080200	4,379	0.057942%	0.060167%	-	1,184	176	1,035	(678)	4,736	(27)	4,709
7080400	390	0.005155%	0.004981%	-	98	16	92	(60)	421	(2)	419
7080500	451	0.005965%	0.006030%	-	119	18	107	(70)	488	(3)	485
7080600	3,233	0.042774%	0.037315%	-	734	130	764	(500)	3,497	-	3,497
7080800	876	0.011588%	0.011404%	-	224	35	207	(136)	947	(6)	941
7080900	824	0.010907%	0.012147%	-	239	33	195	(128)	892	(13)	879
7081000	9,876	0.130667%	0.064799%	-	1,275	396	2,335	(1,529)	10,681	243	10,924

Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense

Participating Employer	Employer Contributions	Proportionate Share 2020	Proportionate Share 2019	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2019	Net OPEB Liability as of June 30, 2020			OPEB Expense		
						Discount Rate Baseline 2.83%	Discount Rate Less 1.00% 1.83%	Discount Rate Plus 1.00% 3.83%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in	
										Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,557,968	100.00%	100.00%	-	1,968,255	303,210	1,786,612	(1,169,889)	8,174,514	N/A	N/A
7081200	1,397	0.018490%	0.017084%	-	336	56	330	(216)	1,511	(1)	1,510
7081400	132	0.001747%	0.000087%	-	2	5	31	(20)	143	4	147
7090200	721	0.009543%	0.012846%	-	253	29	170	(112)	780	(15)	765
7090300	155	0.002045%	0.001879%	-	37	6	37	(24)	167	(1)	166
7090500	2,859	0.037832%	0.040024%	-	788	115	676	(443)	3,093	(27)	3,066
7100100	88,598	1.172250%	1.180446%	-	23,234	3,554	20,944	(13,714)	95,826	(496)	95,330
7101200	1,755	0.023219%	0.023420%	-	461	70	415	(272)	1,898	(8)	1,890
7101400	4,270	0.056493%	0.058507%	-	1,152	171	1,009	(661)	4,618	(8)	4,610
7101600	3,581	0.047376%	0.050292%	-	990	144	846	(554)	3,873	(31)	3,842
7102400	753	0.009969%	0.009045%	-	178	30	178	(117)	815	(3)	812
7102500	3,523	0.046609%	0.049025%	-	965	141	833	(545)	3,810	(24)	3,786
7102600	1,137	0.015039%	0.014157%	-	279	46	269	(176)	1,229	(4)	1,225
7102700	119	0.001576%	0.002097%	-	41	5	28	(18)	129	(4)	125
7102800	77	0.001022%	0.001049%	-	21	3	18	(12)	84	(1)	83
7103100	412	0.005453%	0.006117%	-	120	17	97	(64)	446	(5)	441
7103200	741	0.009799%	0.008739%	-	172	30	175	(115)	801	(5)	796
7103300	448	0.005922%	0.005768%	-	114	18	106	(69)	484	(2)	482
7103400	299	0.003962%	0.004195%	-	83	12	71	(46)	324	(3)	321
7103900	39	0.000511%	0.001049%	-	21	2	9	(6)	42	-	42
7104000	2,135	0.028246%	0.028620%	-	563	86	505	(330)	2,309	(12)	2,297
7104400	3,925	0.051934%	0.054137%	-	1,066	157	928	(608)	4,245	(25)	4,220
7110100	3,094	0.040942%	0.041728%	-	821	124	731	(479)	3,347	(10)	3,337
7110300	9,531	0.126108%	0.131913%	-	2,596	382	2,253	(1,475)	10,309	(70)	10,239
7110500	5,651	0.074770%	0.038669%	-	761	227	1,336	(875)	6,112	138	6,250
7110800	335	0.004431%	0.004719%	-	93	13	79	(52)	362	(3)	359
7111200	2,138	0.028289%	0.028969%	-	570	86	505	(331)	2,312	(15)	2,297
7111500	486	0.006433%	0.005243%	-	103	20	115	(75)	526	-	526
7120200	10,269	0.135864%	0.136588%	-	2,688	412	2,427	(1,589)	11,106	(62)	11,044
7120600	1,552	0.020535%	0.019444%	-	383	62	367	(240)	1,679	(8)	1,671
7120700	592	0.007839%	0.007603%	-	150	24	140	(92)	641	(7)	634
7121000	219	0.002897%	0.002622%	-	52	9	52	(34)	237	(1)	236
7130100	3,758	0.049719%	0.050074%	-	986	151	888	(582)	4,064	(23)	4,041
7130200	1,185	0.015678%	0.015643%	-	308	48	280	(183)	1,282	(6)	1,276
7130300	7,818	0.103443%	0.109148%	-	2,148	314	1,848	(1,210)	8,456	(61)	8,395
7130500	348	0.004601%	0.004326%	-	85	14	82	(54)	376	(2)	374
7130700	52	0.000682%	0.000612%	-	12	2	12	(8)	56	(1)	55
7130900	10,281	0.136035%	0.139560%	-	2,747	412	2,430	(1,591)	11,120	(61)	11,059
7131000	135	0.001789%	0.002097%	-	41	5	32	(21)	146	(3)	143
7131200	573	0.007584%	0.007821%	-	154	23	135	(89)	620	(5)	615
7140100	10,739	0.142084%	0.140215%	-	2,760	431	2,538	(1,662)	11,615	(48)	11,567
7140200	2,576	0.034083%	0.032640%	-	642	103	609	(399)	2,786	(10)	2,776
7140300	5,654	0.074813%	0.075547%	-	1,487	227	1,337	(875)	6,116	(20)	6,096
7140600	364	0.004814%	0.006030%	-	119	15	86	(56)	394	(4)	390
7140700	203	0.002684%	0.004457%	-	88	8	48	(31)	219	(9)	210
7140800	280	0.003707%	0.003889%	-	77	11	66	(43)	303	(5)	298
7150100	14,732	0.194914%	0.195969%	-	3,857	591	3,482	(2,280)	15,933	(78)	15,855
7150400	3,945	0.052190%	0.054181%	-	1,066	158	932	(611)	4,266	(32)	4,234
7150500	2,228	0.029482%	0.032727%	-	644	89	527	(345)	2,410	(19)	2,391
7150600	1,053	0.013932%	0.015249%	-	300	42	249	(163)	1,139	(11)	1,128
7150700	377	0.004985%	0.000175%	-	3	15	89	(58)	407	13	420
7160100	11,483	0.151926%	0.148692%	-	2,927	461	2,714	(1,777)	12,419	(61)	12,358
7160200	242	0.003195%	0.003670%	-	72	10	57	(37)	261	(1)	260
7160400	1,755	0.023219%	0.025124%	-	495	70	415	(272)	1,898	(26)	1,872
7160500	4,724	0.062500%	0.063138%	-	1,243	190	1,117	(731)	5,109	(28)	5,081
7160800	39	0.000511%	0.000524%	-	10	2	9	(6)	42	-	42
7160900	1,404	0.018575%	0.018395%	-	362	56	332	(217)	1,518	(4)	1,514
7161000	2,421	0.032038%	0.033251%	-	654	97	572	(375)	2,619	(20)	2,599
7161100	351	0.004644%	0.004719%	-	93	14	83	(54)	380	(3)	377
7170100	7,722	0.102164%	0.104997%	-	2,067	310	1,825	(1,195)	8,351	(70)	8,281
7170500	631	0.008350%	0.008914%	-	175	25	149	(98)	683	(7)	676
7171000	116	0.001534%	0.002228%	-	44	5	27	(18)	125	(2)	123
7171400	39	0.000511%	0.000524%	-	10	2	9	(6)	42	-	42
7180300	30,461	0.403034%	0.396657%	-	7,807	1,222	7,201	(4,715)	32,946	(113)	32,833
7180800	2,463	0.032592%	0.033557%	-	660	99	582	(381)	2,664	(16)	2,648
7181000	840	0.011120%	0.011229%	-	221	34	199	(130)	909	(6)	903
7181200	155	0.002045%	0.002097%	-	41	6	37	(24)	167	(3)	164
7181500	225	0.002982%	0.003102%	-	61	9	53	(35)	244	(3)	241
7190100	5,361	0.070936%	0.073013%	-	1,437	215	1,267	(830)	5,799	(45)	5,754
7190200	116	0.001534%	0.001573%	-	31	5	27	(18)	125	(3)	122
7190400	757	0.010012%	0.010880%	-	214	30	179	(117)	818	(5)	813
7190700	261	0.003451%	0.003321%	-	65	10	62	(40)	282	4	286
7191000	515	0.006817%	0.007035%	-	138	21	122	(80)	557	(4)	553
7200100	3,133	0.041454%	0.040679%	-	801	126	741	(485)	3,389	(18)	3,371
7200200	9,898	0.130965%	0.133311%	-	2,624	397	2,340	(1,532)	10,706	(70)	10,636
7200300	77	0.001022%	0.001136%	-	22	3	18	(12)	84	(3)	81
7200600	39	0.000511%	0.008171%	-	161	2	9	(6)	42	(69)	(27)
7200700	399	0.005283%	0.004413%	-	87	16	94	(62)	432	(1)	431

Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense

Participating Employer	Employer Contributions	Proportionate Share 2020	Proportionate Share 2019	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2019	Net OPEB Liability as of June 30, 2020			OPEB Expense		
						Discount Rate Baseline 2.83%	Discount Rate Less 1.00% 1.83%	Discount Rate Plus 1.00% 3.83%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in	
										Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,557,968	100.00%	100.00%	-	1,968,255	303,210	1,786,612	(1,169,889)	8,174,514	N/A	N/A
7201000	77	0.001022%	0.001486%	-	29	3	18	(12)	84	(4)	80
7210100	17,768	0.235089%	0.238484%	-	4,694	713	4,200	(2,750)	19,217	(106)	19,111
7210200	29,054	0.384416%	0.389666%	-	7,670	1,166	6,868	(4,497)	31,424	(169)	31,255
7210300	77	0.001022%	0.001049%	-	21	3	18	(12)	84	1	85
7210800	364	0.004814%	0.005462%	-	108	15	86	(56)	394	(5)	389
7210900	93	0.001236%	0.001660%	-	33	4	22	(14)	101	(3)	98
7211100	116	0.001534%	0.001573%	-	31	5	27	(18)	125	(3)	122
7211200	1,929	0.025520%	0.025911%	-	510	77	456	(299)	2,086	(11)	2,075
7211300	155	0.002045%	0.001660%	-	33	6	37	(24)	167	(2)	165
7211500	8,131	0.107575%	0.112513%	-	2,215	326	1,922	(1,259)	8,794	(48)	8,746
7211700	470	0.006220%	0.005462%	-	108	19	111	(73)	508	(1)	507
7212200	657	0.008691%	0.008083%	-	159	26	155	(102)	710	(2)	708
7212300	412	0.005453%	0.005724%	-	113	17	97	(64)	446	(3)	443
7212600	39	0.000511%	0.000524%	-	10	2	9	(6)	42	-	42
7220100	918	0.012142%	0.011448%	-	225	37	217	(142)	993	(2)	991
7220300	232	0.003067%	0.002796%	-	55	9	55	(36)	251	(1)	250
7220400	2,975	0.039366%	0.041204%	-	811	119	703	(461)	3,218	(20)	3,198
7220500	2,296	0.030377%	0.031766%	-	625	92	543	(355)	2,483	(16)	2,467
7220600	77	0.001022%	0.001355%	-	27	3	18	(12)	84	1	85
7220800	5,912	0.078221%	0.081140%	-	1,597	237	1,398	(915)	6,394	(43)	6,351
7220900	1,935	0.025605%	0.028227%	-	556	78	457	(300)	2,093	(21)	2,072
7230100	712	0.009415%	0.008914%	-	175	29	168	(110)	770	(3)	767
7230200	889	0.011759%	0.010967%	-	216	36	210	(138)	961	(4)	957
7230600	6,611	0.087466%	0.090185%	-	1,775	265	1,563	(1,023)	7,150	(58)	7,092
7231000	580	0.007669%	0.007122%	-	140	23	137	(90)	627	(3)	624
7231400	6,199	0.082013%	0.079830%	-	1,571	249	1,465	(959)	6,704	4	6,708
7231800	158	0.002088%	0.002010%	-	40	6	37	(24)	171	1	172
7231900	4,711	0.062330%	0.060298%	-	1,187	189	1,114	(729)	5,095	(23)	5,072
7232700	4,093	0.054150%	0.065279%	-	1,285	164	967	(633)	4,426	(53)	4,373
7232800	393	0.005198%	0.005156%	-	101	16	93	(61)	425	3	428
7233000	193	0.002556%	0.002622%	-	52	8	46	(30)	209	3	212
7233500	831	0.010992%	0.010050%	-	198	33	196	(129)	899	17	916
7234200	1,626	0.021515%	0.021803%	-	429	65	384	(252)	1,759	(6)	1,753
7234700	383	0.005070%	0.000000%	-	-	15	91	(59)	414	12	426
7234900	406	0.005368%	0.005637%	-	111	16	96	(63)	439	6	445
7240300	14,158	0.187330%	0.196144%	-	3,861	568	3,347	(2,192)	15,313	(127)	15,186
7240400	6,707	0.088744%	0.090928%	-	1,790	269	1,586	(1,038)	7,254	(53)	7,201
7240500	528	0.006987%	0.006729%	-	132	21	125	(82)	571	(3)	568
7240600	531	0.007030%	0.007647%	-	151	21	126	(82)	575	-	575
7240700	728	0.009629%	0.009744%	-	192	29	172	(113)	787	11	798
7240800	609	0.008052%	0.008171%	-	161	24	144	(94)	658	(5)	653
7240900	8,198	0.108470%	0.121514%	-	2,392	329	1,938	(1,269)	8,867	(92)	8,775
7241000	876	0.011588%	0.008040%	-	158	35	207	(136)	947	21	968
7241300	866	0.011460%	0.012322%	-	243	35	205	(134)	937	(10)	927
7241500	203	0.002684%	0.003015%	-	59	8	48	(31)	219	(3)	216
7241600	9,058	0.119845%	0.127063%	-	2,501	363	2,141	(1,402)	9,797	(77)	9,720
7241800	158	0.002088%	0.001529%	-	30	6	37	(24)	171	5	176
7250100	6,624	0.087637%	0.087083%	-	1,714	266	1,566	(1,025)	7,164	(30)	7,134
7250200	786	0.010395%	0.012977%	-	255	32	186	(122)	850	(13)	837
7250400	77	0.001022%	0.001049%	-	21	3	18	(12)	84	(1)	83
7250600	924	0.012227%	0.012016%	-	237	37	218	(143)	999	(2)	997
7250900	631	0.008350%	0.000000%	-	-	25	149	(98)	683	19	702
7251000	258	0.003408%	0.000000%	-	-	10	61	(40)	279	8	287
7251400	580	0.007669%	0.007559%	-	149	23	137	(90)	627	(4)	623
7252000	431	0.005709%	0.006292%	-	124	17	102	(67)	467	(5)	462
7260100	81,456	1.077755%	1.078900%	-	21,236	3,268	19,255	(12,609)	88,101	(463)	87,638
7260200	1,958	0.025903%	0.029144%	-	574	79	463	(303)	2,117	(24)	2,093
7260400	9,795	0.129602%	0.128505%	-	2,529	393	2,315	(1,516)	10,594	(28)	10,566
7260500	77	0.001022%	0.001049%	-	21	3	18	(12)	84	0	84
7260600	1,417	0.018746%	0.019706%	-	388	57	335	(219)	1,532	(11)	1,521
7261100	2,054	0.027181%	0.025430%	-	501	82	486	(318)	2,222	(4)	2,218
7261200	39	0.000511%	0.000524%	-	10	2	9	(6)	42	-	42
7261400	303	0.004005%	0.004195%	-	83	12	72	(47)	327	(3)	324
7261500	5,577	0.073790%	0.074892%	-	1,474	224	1,318	(863)	6,032	(37)	5,995
7261600	3,291	0.043541%	0.044481%	-	875	132	778	(509)	3,559	33	3,592
7262100	386	0.005112%	0.005243%	-	103	16	91	(60)	418	(4)	414
7270100	8,465	0.112006%	0.109935%	-	2,164	340	2,001	(1,310)	9,156	(27)	9,129
7270200	1,771	0.023432%	0.024425%	-	481	71	419	(274)	1,915	(12)	1,903
7270400	1,546	0.020450%	0.023202%	-	457	62	365	(239)	1,672	(24)	1,648
7270500	3,468	0.045885%	0.045923%	-	904	139	820	(537)	3,751	(12)	3,739
7280100	5,484	0.072555%	0.071921%	-	1,416	220	1,296	(849)	5,931	(32)	5,899
7280200	12,622	0.167008%	0.166956%	-	3,286	506	2,984	(1,954)	13,652	(66)	13,586
7280300	972	0.012866%	0.013502%	-	266	39	230	(151)	1,052	(10)	1,042
7280600	248	0.003281%	0.003146%	-	62	10	59	(38)	268	(2)	266
7280900	963	0.012739%	0.012584%	-	248	39	228	(149)	1,041	(2)	1,039
7281000	116	0.001534%	0.001398%	-	28	5	27	(18)	125	(1)	124
7290100	18,525	0.245101%	0.243858%	-	4,800	743	4,379	(2,867)	20,036	(76)	19,960

Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense

Participating Employer	Employer Contributions	Proportionate Share 2020	Proportionate Share 2019	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2019	Net OPEB Liability as of June 30, 2020			OPEB Expense		
						Discount Rate Baseline 2.83%	Discount Rate Less 1.00% 1.83%	Discount Rate Plus 1.00% 3.83%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	
										Total Employer OPEB Expense	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,557,968	100.00%	100.00%	-	1,968,255	303,210	1,786,612	(1,169,889)	8,174,514	N/A	N/A
7290200	5,458	0.072214%	0.073319%	-	1,443	219	1,290	(845)	5,903	(43)	5,860
7290500	3,278	0.043371%	0.042340%	-	833	132	775	(507)	3,545	(13)	3,532
7290700	3,436	0.045459%	0.050642%	-	997	138	812	(532)	3,716	(33)	3,683
7300100	2,399	0.031740%	0.031023%	-	611	96	567	(371)	2,595	(5)	2,590
7300200	12,358	0.163514%	0.165514%	-	3,258	496	2,921	(1,913)	13,366	(84)	13,282
7300300	2,985	0.039494%	0.040548%	-	798	120	706	(462)	3,228	(19)	3,209
7300400	380	0.005027%	0.005287%	-	104	15	90	(59)	411	4	415
7300500	97	0.001278%	0.001049%	-	21	4	23	(15)	104	1	105
7300600	5,535	0.073236%	0.071484%	-	1,407	222	1,308	(857)	5,987	(20)	5,967
7301000	1,404	0.018575%	0.018614%	-	366	56	332	(217)	1,518	(8)	1,510
7301100	3,133	0.041454%	0.041903%	-	825	126	741	(485)	3,389	(17)	3,372
7301200	4,189	0.055428%	0.054181%	-	1,066	168	990	(648)	4,531	(23)	4,508
7301300	116	0.001534%	0.001573%	-	31	5	27	(18)	125	2	127
7310100	4,276	0.056578%	0.059381%	-	1,169	172	1,011	(662)	4,625	(32)	4,593
7310200	1,951	0.025818%	0.026217%	-	516	78	461	(302)	2,110	(11)	2,099
7310500	2,399	0.031740%	0.031984%	-	630	96	567	(371)	2,595	(16)	2,579
7320200	7,799	0.103187%	0.102551%	-	2,018	313	1,844	(1,207)	8,435	151	8,586
7320300	7,364	0.097435%	0.095778%	-	1,885	295	1,741	(1,140)	7,965	(33)	7,932
7320500	6,266	0.082907%	0.078650%	-	1,548	251	1,481	(970)	6,777	(12)	6,765
7320600	2,164	0.028630%	0.029057%	-	572	87	512	(335)	2,340	(7)	2,333
7320700	4,125	0.054576%	0.056191%	-	1,106	165	975	(638)	4,461	(33)	4,428
7320800	2,505	0.033146%	0.032290%	-	636	101	592	(388)	2,710	37	2,747
7320900	628	0.008308%	0.007428%	-	146	25	148	(97)	679	(2)	677
7321200	193	0.002556%	0.002359%	-	46	8	46	(30)	209	-	209
7321500	277	0.003664%	0.004544%	-	89	11	65	(43)	300	(5)	295
7321600	943	0.012483%	0.012846%	-	253	38	223	(146)	1,020	(6)	1,014
7321700	1,600	0.021174%	0.020405%	-	402	64	378	(248)	1,731	(7)	1,724
7322200	1,111	0.014698%	0.015162%	-	298	45	263	(172)	1,201	(9)	1,192
7322300	132	0.001747%	0.001835%	-	36	5	31	(20)	143	(3)	140
7322700	39	0.000511%	0.000524%	-	10	2	9	(6)	42	-	42
7330100	8,040	0.106382%	0.108624%	-	2,138	323	1,901	(1,245)	8,696	(49)	8,647
7330200	232	0.003067%	0.003102%	-	61	9	55	(36)	251	(3)	248
7330300	1,562	0.020663%	0.021760%	-	428	63	369	(242)	1,689	(17)	1,672
7330800	821	0.010864%	0.010792%	-	212	33	194	(127)	888	(5)	883
7331000	3,793	0.050188%	0.050991%	-	1,004	152	897	(587)	4,103	(24)	4,079
7331200	618	0.008180%	0.008389%	-	165	25	146	(96)	669	(6)	663
7340100	7,206	0.095348%	0.087214%	-	1,717	289	1,703	(1,115)	7,794	(10)	7,784
7340200	4,988	0.065994%	0.069037%	-	1,359	200	1,179	(772)	5,395	(38)	5,357
7340500	696	0.009202%	0.009001%	-	177	28	164	(108)	752	(4)	748
7340600	467	0.006178%	0.006685%	-	132	19	110	(72)	505	(8)	497
7340700	174	0.002301%	0.003102%	-	61	7	41	(27)	188	(1)	187
7340800	270	0.003579%	0.003670%	-	72	11	64	(42)	293	(3)	290
7350100	264	0.003494%	0.003670%	-	72	11	62	(41)	286	(3)	283
7350200	3,626	0.047972%	0.050205%	-	988	145	857	(561)	3,921	(23)	3,898
7350300	654	0.008649%	0.008564%	-	169	26	155	(101)	707	(5)	702
7360100	5,764	0.076261%	0.078737%	-	1,550	231	1,362	(892)	6,234	(37)	6,197
7360200	7,615	0.100759%	0.103905%	-	2,045	306	1,800	(1,179)	8,237	(55)	8,182
7360400	1,874	0.024796%	0.024381%	-	480	75	443	(290)	2,027	(12)	2,015
7360600	477	0.006305%	0.006685%	-	132	19	113	(74)	515	(3)	512
7360700	683	0.009032%	0.009307%	-	183	27	161	(106)	738	(6)	732
7360900	489	0.006476%	0.007603%	-	150	20	116	(76)	529	(5)	524
7361100	605	0.008010%	0.007821%	-	154	24	143	(94)	655	(4)	651
7361300	2,376	0.031442%	0.032465%	-	639	95	562	(368)	2,570	(17)	2,553
7361400	683	0.009032%	0.008302%	-	163	27	161	(106)	738	(3)	735
7370600	77	0.001022%	0.000350%	-	7	3	18	(12)	84	3	87
7370700	2,106	0.027863%	0.026086%	-	513	84	498	(326)	2,278	(9)	2,269
7370800	1,256	0.016616%	0.017827%	-	351	50	297	(194)	1,358	9	1,367
7370900	670	0.008862%	0.009263%	-	182	27	158	(104)	724	13	737
7371000	203	0.002684%	0.002622%	-	52	8	48	(31)	219	-	219
7371100	1,085	0.014358%	0.013196%	-	260	44	257	(168)	1,174	(3)	1,171
7371200	4,630	0.061265%	0.063051%	-	1,241	186	1,095	(717)	5,008	(35)	4,973
7380300	16,660	0.220433%	0.225943%	-	4,447	668	3,938	(2,579)	18,019	(116)	17,903
7380600	103	0.001363%	0.001573%	-	31	4	24	(16)	111	(3)	108
7380700	184	0.002428%	0.002622%	-	52	7	43	(28)	198	(3)	195
7380900	81	0.001065%	0.001092%	-	21	3	19	(12)	87	(3)	84
7381100	116	0.001534%	0.001573%	-	31	5	27	(18)	125	(4)	121
7381200	828	0.010949%	0.010967%	-	216	33	196	(128)	895	(4)	891
7381500	6,186	0.081842%	0.079524%	-	1,565	248	1,462	(957)	6,690	(30)	6,660
7390100	5,922	0.078349%	0.081184%	-	1,598	238	1,400	(917)	6,405	4	6,409
7390700	1,198	0.015849%	0.015075%	-	297	48	283	(185)	1,296	(6)	1,290
7390900	1,517	0.020067%	0.019750%	-	389	61	359	(235)	1,640	(8)	1,632
7391000	48	0.000639%	0.000000%	-	-	2	11	(7)	52	2	54
7391200	39	0.000511%	0.000524%	-	10	2	9	(6)	42	-	42
7391300	396	0.005240%	0.005243%	-	103	16	94	(61)	428	(2)	426
7391400	39	0.000511%	0.000524%	-	10	2	9	(6)	42	-	42
7391500	303	0.004005%	0.003670%	-	72	12	72	(47)	327	(1)	326
7391700	283	0.003749%	0.003670%	-	72	11	67	(44)	306	(1)	305

Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense

Participating Employer	Employer Contributions	Proportionate Share 2020	Proportionate Share 2019	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2019	Net OPEB Liability as of June 30, 2020			OPEB Expense		
						Discount Rate Baseline 2.83%	Discount Rate Less 1.00% 1.83%	Discount Rate Plus 1.00% 3.83%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in	
										Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,557,968	100.00%	100.00%	-	1,968,255	303,210	1,786,612	(1,169,889)	8,174,514	N/A	N/A
7400200	5,374	0.071106%	0.000000%	-	-	216	1,270	(832)	5,813	161	5,974
7400500	79,074	1.046228%	0.540368%	-	10,636	3,172	18,692	(12,240)	85,524	1,924	87,448
7400800	1,716	0.022708%	0.023114%	-	455	69	406	(266)	1,856	(12)	1,844
7400900	5,394	0.071362%	0.072489%	-	1,427	216	1,275	(835)	5,833	(36)	5,797
7401000	5,555	0.073492%	0.067988%	-	1,338	223	1,313	(860)	6,008	7	6,015
7401100	267	0.003536%	0.003889%	-	77	11	63	(41)	289	4	293
7401300	2,679	0.035447%	0.034650%	-	682	107	633	(415)	2,898	(12)	2,886
7401600	39	0.000511%	0.000524%	-	10	2	9	(6)	42	-	42
7401700	1,893	0.025051%	0.022852%	-	450	76	448	(293)	2,048	(13)	2,035
7402100	341	0.004516%	0.005855%	-	115	14	81	(53)	369	(4)	365
7410100	840	0.011120%	0.011011%	-	217	34	199	(130)	909	(6)	903
7410200	4,975	0.065823%	0.066415%	-	1,307	200	1,176	(770)	5,381	(31)	5,350
7410300	367	0.004857%	0.005200%	-	102	15	87	(57)	397	(4)	393
7410600	209	0.002769%	0.002622%	-	52	8	49	(32)	226	3	229
7410900	473	0.006263%	0.005768%	-	114	19	112	(73)	512	2	514
7420000	776	0.010268%	0.010006%	-	197	31	183	(120)	839	(3)	836
7420100	164	0.002173%	0.002359%	-	46	7	39	(25)	178	(3)	175
7420200	770	0.010182%	0.010574%	-	208	31	182	(119)	832	1	833
7420300	45,212	0.598203%	0.616876%	-	12,142	1,814	10,688	(6,998)	48,900	(306)	48,594
7420400	486	0.006433%	0.003408%	-	67	20	115	(75)	526	12	538
7421100	541	0.007157%	0.007078%	-	139	22	128	(84)	585	(1)	584
7421400	673	0.008904%	0.009919%	-	195	27	159	(104)	728	(9)	719
7421500	499	0.006604%	0.006816%	-	134	20	118	(77)	540	10	550
7421600	1,179	0.015593%	0.015555%	-	306	47	279	(182)	1,275	(4)	1,271
7421700	425	0.005624%	0.005505%	-	108	17	100	(66)	460	(1)	459
7421800	425	0.005624%	0.005112%	-	101	17	100	(66)	460	(1)	459
7421900	960	0.012696%	0.012191%	-	240	38	227	(149)	1,038	(2)	1,036
7422200	779	0.010310%	0.009875%	-	194	31	184	(121)	843	1	844
7422400	312	0.004133%	0.003714%	-	73	13	74	(48)	338	2	340
7422800	1,140	0.015082%	0.014594%	-	287	46	269	(176)	1,233	(6)	1,227
7422900	1,217	0.016104%	0.013327%	-	262	49	288	(188)	1,316	1	1,317
7423000	14,194	0.187799%	0.191949%	-	3,778	569	3,355	(2,197)	15,352	268	15,620
7424300	1,494	0.019768%	0.005418%	-	107	60	353	(231)	1,616	41	1,657
7430100	18,811	0.248893%	0.253514%	-	4,990	755	4,447	(2,912)	20,346	(122)	20,224
7430200	18,921	0.250341%	0.254563%	-	5,010	759	4,473	(2,929)	20,464	(130)	20,334
7430500	763	0.010097%	0.009656%	-	190	31	180	(118)	825	(4)	821
7430700	824	0.010907%	0.010967%	-	216	33	195	(128)	892	(2)	890
7430900	39	0.000511%	0.000524%	-	10	2	9	(6)	42	-	42
7431100	4,437	0.058708%	0.062308%	-	1,226	178	1,049	(687)	4,799	(33)	4,766
7440100	6,562	0.086827%	0.087083%	-	1,714	263	1,551	(1,016)	7,098	(45)	7,053
7440200	4,450	0.058879%	0.058113%	-	1,144	179	1,052	(689)	4,813	(25)	4,788
7440600	254	0.003366%	0.003670%	-	72	10	60	(39)	275	(1)	274
7440700	2,615	0.034594%	0.032771%	-	645	105	618	(405)	2,828	(15)	2,813
7440800	499	0.006604%	0.007078%	-	139	20	118	(77)	540	(6)	534
7450100	116	0.001534%	0.001355%	-	27	5	27	(18)	125	(1)	124
7450200	10,381	0.137355%	0.140215%	-	2,760	416	2,454	(1,607)	11,228	(69)	11,159
7450400	39	0.000511%	0.000524%	-	10	2	9	(6)	42	-	42
7450800	1,294	0.017127%	0.019619%	-	386	52	306	(200)	1,400	(17)	1,383
7450900	499	0.006604%	0.005855%	-	115	20	118	(77)	540	(2)	538
7452600	886	0.011716%	0.011754%	-	231	36	209	(137)	958	(5)	953
7460200	39,490	0.522496%	0.526779%	-	10,368	1,584	9,335	(6,113)	42,712	(218)	42,494
7460300	4,276	0.056578%	0.049768%	-	980	172	1,011	(662)	4,625	73	4,698
7460700	818	0.010821%	0.004763%	-	94	33	193	(127)	885	21	906
7460800	39	0.000511%	0.000131%	-	3	2	9	(6)	42	2	44
7461200	7,284	0.096370%	0.098531%	-	1,939	292	1,722	(1,127)	7,878	(35)	7,843
7461300	3,719	0.049208%	0.046928%	-	924	149	879	(576)	4,023	62	4,085
7461800	232	0.003067%	0.001573%	-	31	9	55	(36)	251	7	258
7462300	116	0.001534%	0.001573%	-	31	5	27	(18)	125	(2)	123
7462400	77	0.001022%	0.001049%	-	21	3	18	(12)	84	1	85
7462500	187	0.002471%	0.001791%	-	35	7	44	(29)	202	5	207
7500100	2,141	0.028332%	0.026741%	-	526	86	506	(331)	2,316	(9)	2,307
7500300	39	0.000511%	0.000524%	-	10	2	9	(6)	42	-	42
7500700	1,365	0.018064%	0.018614%	-	366	55	323	(211)	1,477	(12)	1,465
7502100	238	0.003153%	0.004151%	-	82	10	56	(37)	258	(2)	256
7502200	1,687	0.022325%	0.017259%	-	340	68	399	(261)	1,825	5	1,830
7502500	77	0.001022%	0.001049%	-	21	3	18	(12)	84	(3)	81
7502600	322	0.004260%	0.004369%	-	86	13	76	(50)	348	-	348
7700200	522	0.006902%	0.006947%	-	137	21	123	(81)	564	(4)	560
7700400	592	0.007839%	0.007821%	-	154	24	140	(92)	641	(4)	637
7700600	2,386	0.031570%	0.035523%	-	699	96	564	(369)	2,581	(21)	2,560
7700700	232	0.003067%	0.003146%	-	62	9	55	(36)	251	(3)	248
7701000	9,885	0.130794%	0.138205%	-	2,720	397	2,337	(1,530)	10,692	(69)	10,623
7701200	293	0.003877%	0.004195%	-	83	12	69	(45)	317	(2)	315
7701300	77	0.001022%	0.001049%	-	21	3	18	(12)	84	(1)	83
7701400	3,220	0.042604%	0.047758%	-	940	129	761	(498)	3,483	(37)	3,446
7701500	77	0.001022%	0.001049%	-	21	3	18	(12)	84	(1)	83
7701600	518	0.006859%	0.006598%	-	130	21	123	(80)	561	(3)	558



Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense

Participating Employer	Employer Contributions	Proportionate Share 2020	Proportionate Share 2019	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2019	Net OPEB Liability as of June 30, 2020			OPEB Expense		
						Discount Rate Baseline 2.83%	Discount Rate Less 1.00% 1.83%	Discount Rate Plus 1.00% 3.83%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in	
										Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,557,968	100.00%	100.00%	-	1,968,255	303,210	1,786,612	(1,169,889)	8,174,514	N/A	N/A
7701700	116	0.001534%	0.001529%	-	30	5	27	(18)	125	2	127
7701900	361	0.004772%	0.005025%	-	99	14	85	(56)	390	(4)	386
7702100	267	0.003536%	0.002622%	-	52	11	63	(41)	289	1	290
7702200	348	0.004601%	0.004588%	-	90	14	82	(54)	376	(2)	374
7702300	299	0.003962%	0.003670%	-	72	12	71	(46)	324	-	324
7702400	931	0.012313%	0.010836%	-	213	37	220	(144)	1,007	(7)	1,000
7702500	6,273	0.082993%	0.082713%	-	1,628	252	1,483	(971)	6,784	(33)	6,751
7702800	1,526	0.020194%	0.021672%	-	427	61	361	(236)	1,651	(8)	1,643
7702900	1,520	0.020109%	0.018657%	-	367	61	359	(235)	1,644	(2)	1,642
7703100	97	0.001278%	0.001049%	-	21	4	23	(15)	104	(1)	103
7703200	1,736	0.022964%	0.044568%	-	877	70	410	(269)	1,877	(97)	1,780
7703300	77	0.001022%	0.001049%	-	21	3	18	(12)	84	(1)	83
7703700	1,700	0.022495%	0.023901%	-	470	68	402	(263)	1,839	(13)	1,826
7703800	1,758	0.023262%	0.024163%	-	476	71	416	(272)	1,902	(17)	1,885
7703900	3,584	0.047418%	0.048326%	-	951	144	847	(555)	3,876	(25)	3,851
7704300	61	0.000809%	0.000786%	-	15	2	14	(9)	66	(1)	65
7704400	39	0.000511%	0.000524%	-	10	2	9	(6)	42	-	42
7704500	193	0.002556%	0.002622%	-	52	8	46	(30)	209	(3)	206
7704600	1,993	0.026372%	0.030804%	-	606	80	471	(309)	2,156	(23)	2,133
7707000	1,323	0.017510%	0.018133%	-	357	53	313	(205)	1,431	(10)	1,421
7710100	155	0.002045%	0.002097%	-	41	6	37	(24)	167	(2)	165
7710200	396	0.005240%	0.005768%	-	114	16	94	(61)	428	(5)	423
7710300	39	0.000511%	0.000524%	-	10	2	9	(6)	42	-	42
7710400	348	0.004601%	0.004326%	-	85	14	82	(54)	376	(1)	375
7710500	2,048	0.027096%	0.026391%	-	519	82	484	(317)	2,215	(10)	2,205
7710600	316	0.004175%	0.003146%	-	62	13	75	(49)	341	1	342
7710800	309	0.004090%	0.003801%	-	75	12	73	(48)	334	(3)	331
7711000	705	0.009330%	0.009088%	-	179	28	167	(109)	763	(4)	759
7711100	68	0.000895%	0.000524%	-	10	3	16	(10)	73	1	74
7711200	155	0.002045%	0.002097%	-	41	6	37	(24)	167	(3)	164
7711300	39	0.000511%	0.000524%	-	10	2	9	(6)	42	-	42
7711400	119	0.001576%	0.001573%	-	31	5	28	(18)	129	(2)	127
7711500	1,066	0.014102%	0.013370%	-	263	43	252	(165)	1,153	(9)	1,144
7711600	116	0.001534%	0.001573%	-	31	5	27	(18)	125	(3)	122
7711800	5,316	0.070339%	0.084417%	-	1,662	213	1,257	(823)	5,750	(59)	5,691
7711900	1,378	0.018235%	0.017565%	-	346	55	326	(213)	1,491	(5)	1,486
7712000	2,273	0.030078%	0.030105%	-	593	91	537	(352)	2,459	(13)	2,446
7712100	155	0.002045%	0.002534%	-	50	6	37	(24)	167	(3)	164
7712300	882	0.011674%	0.012453%	-	245	35	209	(137)	954	(8)	946
7712500	377	0.004985%	0.004806%	-	95	15	89	(58)	407	-	407
7712700	7,074	0.093601%	0.092020%	-	1,811	284	1,672	(1,095)	7,651	(35)	7,616
7712800	71	0.000937%	0.001573%	-	31	3	17	(11)	77	(4)	73
7712900	216	0.002854%	0.003015%	-	59	9	51	(33)	233	(3)	230
7713200	180	0.002386%	0.002403%	-	47	7	43	(28)	195	(1)	194
7713600	641	0.008478%	0.008302%	-	163	26	151	(99)	693	(5)	688
7713700	232	0.003067%	0.003321%	-	65	9	55	(36)	251	(6)	245
7714000	5,284	0.069913%	0.070217%	-	1,382	212	1,249	(818)	5,715	(24)	5,691
7714200	39	0.000511%	0.000524%	-	10	2	9	(6)	42	-	42
7714400	225	0.002982%	0.002971%	-	58	9	53	(35)	244	(3)	241
7714500	119	0.001576%	0.002097%	-	41	5	28	(18)	129	(4)	125
7714600	325	0.004303%	0.003845%	-	76	13	77	(50)	352	1	353
7720400	15,002	0.198492%	0.194352%	-	3,825	602	3,546	(2,322)	16,226	(66)	16,160
7720700	9,435	0.124830%	0.125403%	-	2,468	378	2,230	(1,460)	10,204	(52)	10,152
7721000	126	0.001662%	0.001573%	-	31	5	30	(19)	136	(1)	135
7721100	258	0.003408%	0.003277%	-	64	10	61	(40)	279	2	281
7721600	17,668	0.233768%	0.215151%	-	4,235	709	4,177	(2,735)	19,109	(1)	19,108
7721800	618	0.008180%	0.007647%	-	151	25	146	(96)	669	(6)	663
7722100	2,467	0.032635%	0.030368%	-	598	99	583	(382)	2,668	(9)	2,659
7722300	7,619	0.100801%	0.103643%	-	2,040	306	1,801	(1,179)	8,240	(52)	8,188
7722600	4,872	0.064460%	0.063968%	-	1,259	195	1,152	(754)	5,269	(20)	5,249
7722900	564	0.007456%	0.005593%	-	110	23	133	(87)	609	2	611
7723200	309	0.004090%	0.004064%	-	80	12	73	(48)	334	(3)	331
7723800	496	0.006561%	0.007647%	-	151	20	117	(77)	536	(7)	529
7723900	345	0.004559%	0.004719%	-	93	14	81	(53)	373	(3)	370
7724000	39	0.000511%	0.000524%	-	10	2	9	(6)	42	-	42
7724200	1,436	0.019001%	0.021978%	-	433	58	339	(222)	1,553	(21)	1,532
7724400	39	0.000511%	0.000524%	-	10	2	9	(6)	42	-	42
7724600	370	0.004899%	0.005811%	-	114	15	88	(57)	400	(9)	391
7728100	77	0.001022%	0.000874%	-	17	3	18	(12)	84	2	86
7730200	71	0.000937%	0.001049%	-	21	3	17	(11)	77	(1)	76
7730400	650	0.008606%	0.008957%	-	176	26	154	(101)	703	(7)	696
7731200	976	0.012909%	0.013851%	-	273	39	231	(151)	1,055	(9)	1,046
7731300	3,848	0.050912%	0.050336%	-	991	154	910	(596)	4,162	(5)	4,157
7731600	39	0.000511%	0.000524%	-	10	2	9	(6)	42	-	42
7731900	4,862	0.064332%	0.063706%	-	1,254	195	1,149	(753)	5,259	(27)	5,232
7732100	138	0.001832%	0.001573%	-	31	6	33	(21)	150	(1)	149
7732200	460	0.006092%	0.006510%	-	128	18	109	(71)	498	(5)	493

Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense

Participating Employer	Employer Contributions	Proportionate Share 2020	Proportionate Share 2019	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2019	Net OPEB Liability as of June 30, 2020			OPEB Expense		
						Discount Rate Baseline 2.83%	Discount Rate Less 1.00% 1.83%	Discount Rate Plus 1.00% 3.83%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in	
										Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,557,968	100.00%	100.00%	-	1,968,255	303,210	1,786,612	(1,169,889)	8,174,514	N/A	N/A
7732300	142	0.001875%	0.002665%	-	52	6	33	(22)	153	(3)	150
7732900	299	0.003962%	0.004282%	-	84	12	71	(46)	324	(3)	321
7733800	122	0.001619%	0.001748%	-	34	5	29	(19)	132	(2)	130
7734000	39	0.000511%	0.000524%	-	10	2	9	(6)	42	(1)	41
7734200	3,507	0.046396%	0.049331%	-	971	141	829	(543)	3,793	(5)	3,788
7734300	393	0.005198%	0.005768%	-	114	16	93	(61)	425	(4)	421
7738100	155	0.002045%	0.002097%	-	41	6	37	(24)	167	(1)	166
7740200	158	0.002088%	0.001311%	-	26	6	37	(24)	171	(4)	167
7740400	953	0.012611%	0.011972%	-	236	38	225	(148)	1,031	(4)	1,027
7741000	1,301	0.017212%	0.014769%	-	291	52	308	(201)	1,407	(3)	1,404
7741300	518	0.006859%	0.006467%	-	127	21	123	(80)	561	-	561
7742100	647	0.008563%	0.008171%	-	161	26	153	(100)	700	(1)	699
7742300	225	0.002982%	0.003233%	-	64	9	53	(35)	244	(3)	241
7742600	489	0.006476%	0.006336%	-	125	20	116	(76)	529	(2)	527
7742900	39	0.000511%	0.000524%	-	10	2	9	(6)	42	-	42
7743800	39	0.000511%	0.000524%	-	10	2	9	(6)	42	-	42
7744000	4,411	0.058368%	0.063051%	-	1,241	177	1,043	(683)	4,771	(32)	4,739
7744600	225	0.002982%	0.003539%	-	70	9	53	(35)	244	(4)	240
7750200	4,254	0.056280%	0.050074%	-	986	171	1,006	(658)	4,601	9	4,610
7750400	309	0.004090%	0.003758%	-	74	12	73	(48)	334	(2)	332
7751000	190	0.002514%	0.002796%	-	55	8	45	(29)	206	(5)	201
7754000	403	0.005326%	0.005505%	-	108	16	95	(62)	435	(1)	434
7761000	496	0.006561%	0.006336%	-	125	20	117	(77)	536	2	538
7762100	419	0.005539%	0.006161%	-	121	17	99	(65)	453	(4)	449
7764200	403	0.005326%	0.004981%	-	98	16	95	(62)	435	(3)	432
7771000	1,072	0.014187%	0.016822%	-	331	43	253	(166)	1,160	(14)	1,146
7772100	213	0.002812%	0.002534%	-	50	9	50	(33)	230	(1)	229
7774000	1,951	0.025818%	0.028270%	-	556	78	461	(302)	2,110	(30)	2,080
7774200	155	0.002045%	0.001835%	-	36	6	37	(24)	167	4	171
7782100	422	0.005581%	0.007122%	-	140	17	100	(65)	456	(6)	450
7784000	1,385	0.018320%	0.019575%	-	385	56	327	(214)	1,498	(7)	1,491
7794000	261	0.003451%	0.003670%	-	72	10	62	(40)	282	(4)	278
A010000	5,564	0.073620%	0.071965%	-	1,416	223	1,315	(861)	6,018	(26)	5,992
A050000	7,503	0.099267%	0.099579%	-	1,960	301	1,774	(1,161)	8,115	(37)	8,078
A150000	1,249	0.016530%	0.017172%	-	338	50	295	(193)	1,351	(9)	1,342
A170000	1,050	0.013889%	0.015031%	-	296	42	248	(162)	1,135	(11)	1,124
A200000	650	0.008606%	0.009438%	-	186	26	154	(101)	703	(7)	696
A850000	129	0.001704%	0.002097%	-	41	5	30	(20)	139	(3)	136
B040000	19,668	0.260226%	0.269900%	-	5,312	789	4,649	(3,044)	21,272	(133)	21,139
C050000	1,204	0.015934%	0.017172%	-	338	48	285	(186)	1,303	(10)	1,293
CS00100	383	0.005070%	0.002709%	-	53	15	91	(59)	414	10	424
CS00200	660	0.008734%	0.009351%	-	184	26	156	(102)	714	12	726
CS00300	760	0.010055%	0.009394%	-	185	30	180	(118)	822	16	838
CS00400	3,452	0.045672%	0.020405%	-	402	138	816	(534)	3,733	88	3,821
CS00500	625	0.008265%	0.009088%	-	179	25	148	(97)	676	12	688
CS00600	348	0.004601%	0.007778%	-	153	14	82	(54)	376	4	380
CS00700	1,816	0.024029%	0.024207%	-	476	73	429	(281)	1,964	34	1,998
CS00800	4,537	0.060029%	0.061740%	-	1,215	182	1,072	(702)	4,907	86	4,993
CS00900	283	0.003749%	0.004369%	-	86	11	67	(44)	306	5	311
CS01000	902	0.011929%	0.008389%	-	165	36	213	(140)	975	21	996
CS01100	283	0.003749%	0.000000%	-	-	11	67	(44)	306	9	315
CS01200	444	0.005879%	0.000000%	-	-	18	105	(69)	481	14	495
CS01300	1,546	0.020450%	0.000000%	-	-	62	365	(239)	1,672	47	1,719
CS01400	1,797	0.023773%	0.000000%	-	-	72	425	(278)	1,943	54	1,997
CS01500	335	0.004431%	0.000000%	-	-	13	79	(52)	362	11	373
CS01600	1,359	0.017979%	0.000000%	-	-	55	321	(210)	1,470	41	1,511
CS01700	879	0.011631%	0.000000%	-	-	35	208	(136)	951	27	978
CS01800	1,198	0.015849%	0.000000%	-	-	48	283	(185)	1,296	36	1,332
CS01900	573	0.007584%	0.000000%	-	-	23	135	(89)	620	18	638
CS02000	1,716	0.022708%	0.000000%	-	-	69	406	(266)	1,856	52	1,908
CS02100	1,169	0.015465%	0.000000%	-	-	47	276	(181)	1,264	35	1,299
CS02200	5,877	0.077752%	0.000000%	-	-	236	1,389	(910)	6,356	176	6,532
CS02300	242	0.003195%	0.000000%	-	-	10	57	(37)	261	8	269
CS02400	689	0.009117%	0.000000%	-	-	28	163	(107)	745	21	766
CS02500	2,254	0.029823%	0.000000%	-	-	90	533	(349)	2,438	68	2,506
CS02600	2,750	0.036384%	0.000000%	-	-	110	650	(426)	2,974	83	3,057
CS02700	1,449	0.019172%	0.000000%	-	-	58	343	(224)	1,567	44	1,611
CS02800	1,166	0.015423%	0.000000%	-	-	47	276	(180)	1,261	35	1,296
CS02900	167	0.002215%	0.000000%	-	-	7	40	(26)	181	6	187
CS03000	2,460	0.032549%	0.000000%	-	-	99	582	(381)	2,661	74	2,735
CS03100	879	0.011631%	0.000000%	-	-	35	208	(136)	951	27	978
CS03200	1,378	0.018235%	0.000000%	-	-	55	326	(213)	1,491	42	1,533
CS03300	6,456	0.085421%	0.000000%	-	-	259	1,526	(999)	6,983	193	7,176
CS03400	5,120	0.067740%	0.000000%	-	-	205	1,210	(792)	5,537	154	5,691
CS03500	1,758	0.023262%	0.000000%	-	-	71	416	(272)	1,902	53	1,955
CS03600	155	0.002045%	0.000000%	-	-	6	37	(24)	167	5	172
CS03700	4,759	0.062969%	0.000000%	-	-	191	1,125	(737)	5,147	143	5,290

Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense

Participating Employer	Employer Contributions	Proportionate Share 2020	Proportionate Share 2019	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2019	Net OPEB Liability as of June 30, 2020			OPEB Expense		
						Discount Rate Baseline 2.83%	Discount Rate Less 1.00% 1.83%	Discount Rate Plus 1.00% 3.83%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in	
										Proportion Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,557,968	100.00%	100.00%	-	1,968,255	303,210	1,786,612	(1,169,889)	8,174,514	N/A	N/A
CS03800	860	0.011375%	0.000000%	-	-	34	203	(133)	930	26	956
CS03900	1,607	0.021259%	0.000000%	-	-	64	380	(249)	1,738	48	1,786
CS04000	4,444	0.058794%	0.000000%	-	-	178	1,050	(688)	4,806	133	4,939
CS04100	370	0.004899%	0.000000%	-	-	15	88	(57)	400	12	412
D050000	679	0.008989%	0.007690%	-	151	27	161	(105)	735	3	738
D100000	22,163	0.293244%	0.296903%	-	5,844	889	5,239	(3,431)	23,971	(110)	23,861
D200000	180	0.002386%	0.002272%	-	45	7	43	(28)	195	-	195
D250000	222	0.002940%	0.002534%	-	50	9	53	(34)	240	-	240
D500000	19,307	0.255454%	0.336840%	-	6,630	775	4,564	(2,989)	20,882	(370)	20,512
E080000	1,198	0.015849%	0.015206%	-	299	48	283	(185)	1,296	(3)	1,293
E120000	966	0.012781%	0.013327%	-	262	39	228	(150)	1,045	(10)	1,035
E160000	2,740	0.036256%	0.033994%	-	669	110	648	(424)	2,964	(9)	2,955
E190000	1,639	0.021685%	0.021541%	-	424	66	387	(254)	1,773	(8)	1,765
E200000	8,533	0.112901%	0.111857%	-	2,202	342	2,017	(1,321)	9,229	(25)	9,204
E210000	1,330	0.017595%	0.017653%	-	347	53	314	(206)	1,438	(10)	1,428
E230000	2,260	0.029908%	0.030499%	-	600	91	534	(350)	2,445	(18)	2,427
E240000	12,278	0.162449%	0.157212%	-	3,094	493	2,902	(1,900)	13,279	(39)	13,240
E260000	341	0.004516%	0.000000%	-	-	14	81	(53)	369	11	380
E280000	889	0.011759%	0.011055%	-	218	36	210	(138)	961	(5)	956
E500000	2,756	0.036469%	0.038101%	-	750	111	652	(427)	2,981	(22)	2,959
E550000	4,247	0.056195%	0.056977%	-	1,121	170	1,004	(657)	4,594	(33)	4,561
F270000	2,035	0.026926%	0.027222%	-	536	82	481	(315)	2,201	(10)	2,191
F500000	9,283	0.122827%	0.123830%	-	2,437	372	2,194	(1,437)	10,041	(54)	9,987
F500001	16	0.000213%	0.000524%	-	10	1	4	(2)	17	(2)	15
G010000	976	0.012909%	0.012147%	-	239	39	231	(151)	1,055	(16)	1,039
G020000	576	0.007626%	0.007909%	-	156	23	136	(89)	623	(6)	617
G040000	847	0.011205%	0.012060%	-	237	34	200	(131)	916	(10)	906
G050000	676	0.008947%	0.009788%	-	193	27	160	(105)	731	(5)	726
G060000	1,092	0.014443%	0.016953%	-	334	44	258	(169)	1,181	(12)	1,169
G070000	1,056	0.013974%	0.021104%	-	415	42	250	(163)	1,142	(25)	1,117
H030000	1,497	0.019811%	0.019881%	-	391	60	354	(232)	1,619	(7)	1,612
H060000	158	0.002088%	0.002097%	-	41	6	37	(24)	171	(2)	169
H090000	23,248	0.307601%	0.315036%	-	6,201	933	5,496	(3,599)	25,145	(149)	24,996
H120000	188,702	2.496725%	2.483323%	-	48,878	7,570	44,607	(29,209)	204,095	(791)	203,304
H150000	54,582	0.722181%	0.739483%	-	14,555	2,190	12,903	(8,449)	59,035	(337)	58,698
H170000	55,223	0.730659%	0.747173%	-	14,706	2,215	13,054	(8,548)	59,728	(300)	59,428
H180000	18,779	0.248467%	0.251068%	-	4,942	753	4,439	(2,907)	20,311	(121)	20,190
H210000	16,161	0.213830%	0.207417%	-	4,082	648	3,820	(2,502)	17,480	(55)	17,425
H240000	17,485	0.231340%	0.234158%	-	4,609	701	4,133	(2,706)	18,911	(115)	18,796
H270000	271,861	3.597017%	3.668662%	-	72,209	10,907	64,265	(42,081)	294,039	(1,643)	292,396
H470000	30,964	0.409680%	0.418155%	-	8,230	1,242	7,319	(4,793)	33,489	(203)	33,286
H510000	168,451	2.228788%	2.257598%	-	44,435	6,758	39,820	(26,074)	182,193	(950)	181,243
H590000	5,175	0.068465%	0.068119%	-	1,341	208	1,223	(801)	5,597	(1)	5,596
H590801	22,772	0.301296%	0.313900%	-	6,178	914	5,383	(3,525)	24,629	(185)	24,444
H590802	2,872	0.038003%	0.035742%	-	703	115	679	(445)	3,107	(16)	3,091
H590803	9,583	0.126790%	0.130122%	-	2,561	384	2,265	(1,483)	10,364	(85)	10,279
H590804	24,746	0.327412%	0.329324%	-	6,482	993	5,850	(3,830)	26,764	(174)	26,590
H590805	12,828	0.169735%	0.171675%	-	3,379	515	3,033	(1,986)	13,875	(81)	13,794
H590806	24,565	0.325026%	0.332339%	-	6,541	986	5,807	(3,802)	26,569	(205)	26,364
H590807	6,137	0.081203%	0.083369%	-	1,641	246	1,451	(950)	6,638	(51)	6,587
H590808	9,982	0.132073%	0.130122%	-	2,561	400	2,360	(1,545)	10,796	(50)	10,746
H590809	12,159	0.160873%	0.163504%	-	3,218	488	2,874	(1,882)	13,151	(68)	13,083
H590810	8,375	0.110813%	0.111814%	-	2,201	336	1,980	(1,296)	9,058	(54)	9,004
H590811	14,364	0.190057%	0.187842%	-	3,697	576	3,396	(2,223)	15,536	(59)	15,477
H590812	9,918	0.131220%	0.136152%	-	2,680	398	2,344	(1,535)	10,727	(83)	10,644
H590813	4,202	0.055598%	0.056672%	-	1,115	169	993	(650)	4,545	(27)	4,518
H590814	4,366	0.057771%	0.059337%	-	1,168	175	1,032	(676)	4,722	(32)	4,690
H590816	2,679	0.035447%	0.037009%	-	728	107	633	(415)	2,898	(42)	2,856
H590817	2,241	0.029652%	0.031329%	-	617	90	530	(347)	2,424	(12)	2,412
H630000	42,935	0.568082%	0.564749%	-	11,116	1,722	10,149	(6,646)	46,438	(246)	46,192
H670000	4,814	0.063693%	0.061959%	-	1,220	193	1,138	(745)	5,207	(26)	5,181
H710000	2,328	0.030803%	0.030018%	-	591	93	550	(360)	2,518	(16)	2,502
H730000	35,340	0.467579%	0.500781%	-	9,857	1,418	8,354	(5,470)	38,222	(411)	37,811
H750000	12,938	0.171183%	0.174646%	-	3,437	519	3,058	(2,003)	13,993	(82)	13,911
H790000	1,433	0.018959%	0.018701%	-	368	57	339	(222)	1,550	(9)	1,541
H870000	1,562	0.020663%	0.021716%	-	427	63	369	(242)	1,689	(11)	1,678
H910000	535	0.007072%	0.006860%	-	135	21	126	(83)	578	(4)	574
H950000	1,388	0.018362%	0.020099%	-	396	56	328	(215)	1,501	(9)	1,492
H960000	232	0.003067%	0.002622%	-	52	9	55	(36)	251	-	251
J020000	45,341	0.599908%	0.595073%	-	11,713	1,819	10,718	(7,018)	49,040	(158)	48,882
J040000	109,226	1.445172%	1.471931%	-	28,971	4,382	25,820	(16,907)	118,136	(709)	117,427
J120000	143,503	1.898692%	1.858145%	-	36,573	5,757	33,922	(22,213)	155,209	(714)	154,495
J160000	54,366	0.719327%	0.716849%	-	14,109	2,181	12,852	(8,415)	58,801	(391)	58,410
J200000	1,230	0.016275%	0.018308%	-	360	49	291	(190)	1,330	(19)	1,311
J510000	239,439	3.168037%	3.150754%	-	62,015	9,606	56,601	(37,063)	258,972	(1,036)	257,936
J520000	5,284	0.069913%	0.024600%	-	484	212	1,249	(818)	5,715	139	5,854
J530000	18,624	0.246422%	0.081315%	-	1,600	747	4,403	(2,883)	20,144	492	20,636

Allocation of the Net OPEB Liability, Contributions from Nonemployer Contributing Entities and OPEB Expense

Participating Employer	Employer Contributions	Proportionate Share 2020	Proportionate Share 2019	Contributions from Nonemployer Contributing Entities	Net OPEB Liability 6/30/2019	Net OPEB Liability as of June 30, 2020			OPEB Expense		
						Discount Rate Baseline 2.83%	Discount Rate Less 1.00% 1.83%	Discount Rate Plus 1.00% 3.83%	Proportionate Share of Aggregate Plan OPEB Expense	Deferred Amounts from Changes in	
										Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Employer OPEB Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Aggregate	7,557,968	100.00%	100.00%	-	1,968,255	303,210	1,786,612	(1,169,889)	8,174,514	N/A	N/A
J540000	31,717	0.419650%	0.136195%	-	2,681	1,272	7,498	(4,909)	34,304	838	35,142
J550000	9,657	0.127770%	0.044175%	-	869	387	2,283	(1,495)	10,445	253	10,698
K050000	45,299	0.599354%	0.626751%	-	12,336	1,817	10,708	(7,012)	48,994	(319)	48,675
L040000	141,822	1.876453%	1.861990%	-	36,649	5,690	33,525	(21,952)	153,391	(783)	152,608
L060000	1,397	0.018490%	0.009569%	-	188	56	330	(216)	1,511	35	1,546
L080000	5,896	0.078008%	0.000000%	-	-	237	1,394	(913)	6,377	177	6,554
L120000	786	0.010395%	0.010487%	-	206	32	186	(122)	850	(33)	817
L240000	3,107	0.041113%	0.042602%	-	839	125	735	(481)	3,361	(29)	3,332
L320000	4,234	0.056024%	0.054618%	-	1,075	170	1,001	(655)	4,580	(31)	4,549
L360000	1,301	0.017212%	0.016822%	-	331	52	308	(201)	1,407	(6)	1,401
L460000	403	0.005326%	0.004544%	-	89	16	95	(62)	435	-	435
N040000	160,507	2.123684%	2.218710%	-	43,670	6,439	37,942	(24,845)	173,601	(1,124)	172,477
N080000	25,329	0.335123%	0.326353%	-	6,423	1,016	5,987	(3,921)	27,395	(86)	27,309
N120000	39,893	0.527822%	0.577420%	-	11,365	1,600	9,430	(6,175)	43,147	(402)	42,745
N200000	4,286	0.056706%	0.056977%	-	1,121	172	1,013	(663)	4,635	(25)	4,610
P120000	12,004	0.158828%	0.162630%	-	3,201	482	2,838	(1,858)	12,983	(81)	12,902
P160000	5,239	0.069317%	0.066678%	-	1,312	210	1,238	(811)	5,666	(20)	5,646
P240000	30,252	0.400265%	0.396482%	-	7,804	1,214	7,151	(4,683)	32,720	(170)	32,550
P260000	699	0.009245%	0.008608%	-	169	28	165	(108)	756	2	758
P280000	15,826	0.209399%	0.206543%	-	4,065	635	3,741	(2,450)	17,117	(83)	17,034
P320000	3,503	0.046353%	0.064449%	-	1,269	141	828	(542)	3,789	(62)	3,727
P340000	77	0.001022%	0.001049%	-	21	3	18	(12)	84	(1)	83
P360000	2,866	0.037918%	0.036747%	-	723	115	677	(444)	3,100	(16)	3,084
P400000	116	0.001534%	0.000262%	-	5	5	27	(18)	125	1	126
P450000	348	0.004601%	0.004719%	-	93	14	82	(54)	376	(3)	373
R040000	1,317	0.017425%	0.017172%	-	338	53	311	(204)	1,424	(8)	1,416
R060000	2,637	0.034893%	0.035480%	-	698	106	623	(408)	2,852	(17)	2,835
R080000	1,868	0.024710%	0.025736%	-	507	75	441	(289)	2,020	(13)	2,007
R120000	2,618	0.034637%	0.029450%	-	580	105	619	(405)	2,831	(4)	2,827
R140000	84	0.001108%	0.001573%	-	31	3	20	(13)	91	(4)	87
R200000	2,837	0.037534%	0.039194%	-	771	114	671	(439)	3,068	(22)	3,046
R230000	1,716	0.022708%	0.021760%	-	428	69	406	(266)	1,856	(2)	1,854
R280000	1,443	0.019087%	0.020624%	-	406	58	341	(223)	1,560	(11)	1,549
R360000	13,872	0.183538%	0.190638%	-	3,752	557	3,279	(2,147)	15,003	(90)	14,913
R400000	39,883	0.527694%	0.525118%	-	10,336	1,600	9,428	(6,173)	43,136	(223)	42,913
R440000	24,012	0.317698%	0.321546%	-	6,329	963	5,676	(3,717)	25,970	(165)	25,805
R520000	515	0.006817%	0.005549%	-	109	21	122	(80)	557	1	558
R600000	19,555	0.258734%	0.279381%	-	5,499	785	4,623	(3,027)	21,150	(231)	20,919
S600000	58	0.000767%	0.000524%	-	10	2	14	(9)	63	-	63
T010000	142	0.00188%	0.00157%	-	31	6	33	(22)	153	(1)	152
T020000	116	0.00153%	0.00157%	-	31	5	27	(18)	125	(3)	122
T030000	193	0.00256%	0.00188%	-	37	8	46	(30)	209	1	210
T040000	213	0.00281%	0.00306%	-	60	9	50	(33)	230	(2)	228
T050000	39	0.00051%	0.00070%	-	14	2	9	(6)	42	-	42
T060000	39	0.00051%	0.00052%	-	10	2	9	(6)	42	(1)	41
T070000	77	0.00102%	0.00105%	-	21	3	18	(12)	84	(3)	81
T080000	122	0.00162%	0.00210%	-	41	5	29	(19)	132	(3)	129
U120000	151,865	2.00934%	2.05569%	-	40,461	6,093	35,899	(23,507)	164,253	(1,259)	162,994
U150000	116	0.00153%	0.00157%	-	31	5	27	(18)	125	(3)	122
U300000	393	0.00520%	0.00559%	-	110	16	93	(61)	425	(3)	422
X220000	2,125	0.02812%	0.02871%	-	565	85	502	(329)	2,299	(17)	2,282
Y040000	1,034	0.01368%	0.01376%	-	271	41	244	(160)	1,118	(36)	1,082
Y080000	1,497	0.01981%	0.01975%	-	389	60	354	(232)	1,619	(8)	1,611
Y080200	1,121	0.01483%	0.01315%	-	259	45	265	(173)	1,212	(4)	1,208
Y080300	1,005	0.01329%	0.01267%	-	249	40	237	(156)	1,087	(6)	1,081
Y080500	1,011	0.01338%	0.01420%	-	280	41	239	(157)	1,094	(4)	1,090
Y080600	25,879	0.34241%	0.31281%	-	6,157	1,038	6,118	(4,006)	27,990	37	28,027
Y080800	193	0.00256%	0.00240%	-	47	8	46	(30)	209	(1)	208
Y180000	62,362	0.82511%	0.85584%	-	16,845	2,502	14,742	(9,653)	67,449	(549)	66,900
Y200000	4,038	0.05343%	0.05344%	-	1,052	162	954	(625)	4,367	(26)	4,341

## **APPENDIX B**

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### **ALLOCATION OF THE DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES RELATED TO OPEB**

Allocation of the Deferred Outflows and Deferred Inflows of Resources Related to OPEB

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
	Liability Experience	Assumption Changes	Investment Experience	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Outstanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	1,270,635	779,957	N/A	2,050,592	1,258,726	151,363	3,307,158	N/A	4,717,247	(432,364)	(650,741)	(931,527)	(624,953)	(28,096)	1,026
Employer																
5016000	-	2,372	1,456	-	3,828	2,349	283	6,173	790	9,595	(907)	(1,315)	(1,839)	(1,266)	(152)	(288)
5020100	-	16,516	10,138	-	26,654	16,361	1,967	42,987	4,736	66,051	(6,227)	(9,065)	(12,715)	(8,730)	(972)	(1,688)
5030100	-	1,113	683	-	1,796	1,103	133	2,897	532	4,665	(446)	(637)	(883)	(614)	(92)	(197)
5040000	-	324	199	-	523	321	39	844	76	1,280	(119)	(175)	(247)	(168)	(16)	(32)
5040100	-	6,061	3,721	174	9,956	6,005	722	15,776	1,138	23,641	(2,194)	(3,235)	(4,575)	(3,112)	(265)	(303)
5040200	-	2,729	1,675	35	4,439	2,703	325	7,103	585	10,716	(1,001)	(1,470)	(2,073)	(1,414)	(132)	(187)
5040300	-	2,022	1,241	-	3,263	2,003	241	5,263	641	8,148	(770)	(1,117)	(1,564)	(1,076)	(127)	(231)
5040400	-	2,165	1,329	-	3,494	2,145	258	5,636	707	8,746	(828)	(1,200)	(1,678)	(1,156)	(139)	(251)
5040500	-	9,424	5,785	-	15,209	9,335	1,123	24,528	2,576	37,562	(3,542)	(5,161)	(7,244)	(4,970)	(543)	(893)
5040600	-	94	57	11	162	93	11	244	18	366	(33)	(49)	(70)	(47)	(1)	(4)
5040700	-	140	86	11	237	138	17	364	46	565	(53)	(77)	(106)	(73)	(7)	(12)
5050100	-	1,109	681	-	1,790	1,098	132	2,886	374	4,490	(427)	(618)	(863)	(595)	(75)	(122)
5050200	-	624	383	-	1,007	618	74	1,625	260	2,577	(245)	(353)	(491)	(340)	(47)	(94)
5060000	-	109	67	-	176	108	13	283	29	433	(42)	(61)	(85)	(59)	(7)	(3)
5061900	-	489	300	-	789	485	58	1,274	344	2,161	(211)	(295)	(403)	(285)	(54)	(124)
5062900	-	716	440	15	1,171	709	85	1,864	250	2,908	(275)	(398)	(556)	(383)	(47)	(78)
5064500	-	1,795	1,102	-	2,897	1,778	214	4,672	569	7,233	(683)	(991)	(1,388)	(955)	(112)	(207)
5070000	-	139	85	-	224	137	17	361	39	554	(54)	(78)	(108)	(74)	(9)	(8)
5070100	-	15,428	9,470	-	24,898	15,283	1,838	40,155	3,786	61,062	(5,743)	(8,394)	(11,803)	(8,081)	(834)	(1,309)
5080100	-	23,383	14,353	122	37,858	23,164	2,785	60,860	6,306	93,115	(8,766)	(12,784)	(17,951)	(12,310)	(1,326)	(2,121)
5090100	-	1,482	909	-	2,391	1,468	176	3,856	487	5,987	(567)	(822)	(1,149)	(792)	(96)	(170)
5100100	-	33,845	20,775	14	54,634	33,527	4,032	88,090	7,521	133,170	(12,500)	(18,317)	(25,796)	(17,630)	(1,732)	(2,560)
5110100	-	6,939	4,260	-	11,199	6,874	827	18,062	2,157	27,920	(2,636)	(3,829)	(5,362)	(3,688)	(428)	(778)
5120100	-	3,816	2,342	-	6,158	3,780	455	9,932	1,453	15,620	(1,480)	(2,136)	(2,980)	(2,059)	(266)	(541)
5130100	-	5,292	3,248	-	8,540	5,243	630	13,774	1,854	21,501	(2,034)	(2,943)	(4,113)	(2,836)	(350)	(685)
5140100	-	761	467	3	1,231	753	91	1,980	164	2,988	(281)	(412)	(580)	(397)	(40)	(47)
5140200	-	2,170	1,332	-	3,502	2,150	259	5,649	576	8,634	(811)	(1,184)	(1,664)	(1,140)	(121)	(212)
5140300	-	946	581	-	1,527	937	113	2,461	206	3,717	(350)	(512)	(721)	(493)	(49)	(65)
5150100	-	4,547	2,791	-	7,338	4,504	542	11,834	1,439	18,319	(1,736)	(2,518)	(3,522)	(2,425)	(290)	(490)
5160100	-	8,364	5,134	-	13,498	8,285	996	21,769	2,843	33,893	(3,209)	(4,646)	(6,495)	(4,477)	(548)	(1,020)
5170000	-	121	74	5	200	120	14	316	39	489	(46)	(66)	(93)	(64)	(7)	(13)
5170200	-	1,090	669	-	1,759	1,080	130	2,836	300	4,346	(409)	(596)	(837)	(574)	(62)	(109)
5170400	-	2,996	1,839	-	4,835	2,968	357	7,799	926	12,050	(1,137)	(1,652)	(2,314)	(1,591)	(183)	(338)
5180000	-	261	160	19	440	258	31	679	53	1,021	(93)	(138)	(195)	(132)	(10)	(13)
5180100	-	1,994	1,224	-	3,218	1,975	238	5,189	691	8,093	(765)	(1,108)	(1,549)	(1,068)	(131)	(254)
5180200	-	15,870	9,742	-	25,612	15,721	1,890	41,306	4,249	63,166	(5,948)	(8,676)	(12,183)	(8,354)	(899)	(1,494)
5190100	-	2,767	1,699	-	4,466	2,741	330	7,203	746	11,020	(1,039)	(1,514)	(2,126)	(1,458)	(158)	(259)
5200100	-	3,124	1,918	-	5,042	3,095	372	8,131	1,043	12,641	(1,197)	(1,734)	(2,424)	(1,671)	(203)	(370)
5210100	-	13,196	8,100	111	21,407	13,073	1,572	34,347	3,440	52,432	(4,929)	(7,197)	(10,113)	(6,930)	(731)	(1,125)
5210200	-	910	559	-	1,469	901	108	2,368	266	3,643	(346)	(502)	(703)	(484)	(56)	(83)
5210300	-	2,670	1,639	-	4,309	2,645	318	6,951	1,093	11,007	(1,048)	(1,507)	(2,097)	(1,452)	(198)	(396)
5210400	-	431	265	32	728	427	51	1,123	236	1,837	(173)	(247)	(342)	(238)	(36)	(73)
5210500	-	967	593	-	1,560	958	115	2,516	335	3,924	(372)	(538)	(752)	(519)	(64)	(119)
5220100	-	7,223	4,433	-	11,656	7,155	860	18,799	2,809	29,623	(2,814)	(4,055)	(5,651)	(3,908)	(516)	(1,023)
5230100	-	53,498	32,810	702	87,010	52,986	6,348	139,162	12,586	211,082	(19,779)	(28,969)	(40,758)	(27,879)	(2,775)	(3,912)
5245000	-	6,934	4,256	-	11,190	6,869	826	18,048	2,014	27,757	(2,616)	(3,808)	(5,340)	(3,667)	(410)	(726)
5245100	-	826	507	7	1,341	818	98	2,149	216	3,281	(309)	(451)	(633)	(434)	(46)	(67)
5245200	-	975	598	42	1,615	966	116	2,538	315	3,935	(368)	(535)	(751)	(516)	(58)	(92)
5250000	-	1,890	1,160	-	3,050	1,873	225	4,920	505	7,523	(708)	(1,033)	(1,451)	(995)	(107)	(179)
5250100	-	654	402	-	1,056	648	78	1,703	359	2,788	(267)	(379)	(524)	(366)	(58)	(138)
5260100	-	34,629	21,256	-	55,885	34,304	4,125	90,130	8,976	137,535	(12,946)	(18,898)	(26,550)	(18,195)	(1,929)	(3,132)
5270100	-	1,929	1,184	-	3,113	1,911	230	5,020	859	8,020	(764)	(1,096)	(1,522)	(1,057)	(151)	(317)
5280100	-	7,264	4,459	-	11,723	7,196	865	18,907	1,733	28,701	(2,699)	(3,947)	(5,553)	(3,800)	(388)	(591)
5290100	-	9,838	6,039	144	16,021	9,746	1,172	25,605	1,817	38,340	(3,573)	(5,263)	(7,437)	(5,064)	(443)	(539)
5305500	-	4,505	2,765	-	7,270	4,463	537									

Allocation of the Deferred Outflows and Deferred Inflows of Resources Related to OPEB

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
	Liability Experience	Assumption Changes	Investment Experience	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Outstanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	1,270,635	779,957	N/A	2,050,592	1,258,726	151,363	3,307,158	N/A	4,717,247	(432,364)	(650,741)	(931,527)	(624,953)	(28,096)	1,026
5420200	-	6,570	4,033	-	10,603	6,509	783	17,101	1,731	26,124	(2,459)	(3,588)	(5,040)	(3,455)	(368)	(611)
5420300	-	2,503	1,537	-	4,040	2,480	298	6,515	975	10,268	(973)	(1,403)	(1,956)	(1,352)	(176)	(368)
5420400	-	1,785	1,096	94	2,975	1,769	213	4,647	473	7,102	(659)	(965)	(1,360)	(929)	(90)	(124)
5420500	-	6,379	3,915	279	10,573	6,319	760	16,602	1,369	25,050	(2,320)	(3,417)	(4,826)	(3,287)	(291)	(335)
5420600	-	8,521	5,231	-	13,752	8,441	1,015	22,179	2,161	33,796	(3,179)	(4,643)	(6,526)	(4,470)	(467)	(759)
5420700	-	7,361	4,519	-	11,880	7,292	877	19,159	1,889	29,217	(2,748)	(4,013)	(5,640)	(3,864)	(406)	(666)
5428000	-	185	114	-	299	183	22	482	71	758	(73)	(105)	(146)	(101)	(12)	(23)
5430100	-	11,702	7,183	-	18,885	11,592	1,394	30,457	5,260	48,703	(4,642)	(6,653)	(9,239)	(6,415)	(919)	(1,950)
5440100	-	2,625	1,611	-	4,236	2,600	313	6,832	1,193	10,938	(1,041)	(1,492)	(2,072)	(1,439)	(206)	(452)
5450100	-	2,786	1,710	-	4,496	2,760	332	7,251	1,925	12,268	(1,186)	(1,665)	(2,280)	(1,608)	(300)	(733)
5460100	-	4,210	2,584	-	6,794	4,171	502	10,958	1,170	16,801	(1,584)	(2,307)	(3,237)	(2,222)	(244)	(413)
5460200	-	6,368	3,909	54	10,331	6,309	759	16,575	1,193	24,836	(2,320)	(3,414)	(4,822)	(3,285)	(294)	(370)
5460300	-	12,208	7,494	91	19,793	12,094	1,454	31,775	3,418	48,741	(4,588)	(6,686)	(9,384)	(6,439)	(704)	(1,147)
5460400	-	10,065	6,178	1,048	17,291	9,970	1,199	26,196	1,255	38,620	(3,484)	(5,213)	(7,438)	(5,009)	(282)	97
7010200	-	510	313	-	823	506	61	1,329	205	2,101	(200)	(287)	(400)	(277)	(37)	(77)
7010400	-	54	33	4	91	54	6	141	13	214	(19)	(29)	(41)	(28)	(3)	(3)
7010600	-	32	20	-	52	32	4	85	4	125	(13)	(19)	(24)	(16)	(1)	-
7011000	-	938	576	-	1,514	929	112	2,440	292	3,773	(357)	(518)	(725)	(499)	(59)	(101)
7020200	-	1,485	911	-	2,396	1,471	177	3,865	420	5,933	(561)	(816)	(1,145)	(786)	(89)	(140)
7021100	-	58	36	-	94	58	7	152	9	226	(23)	(32)	(44)	(30)	(2)	(1)
7021200	-	43	26	-	69	42	5	111	18	176	(18)	(25)	(33)	(23)	(3)	(5)
7021300	-	88	54	-	142	87	11	230	78	406	(42)	(57)	(76)	(54)	(12)	(23)
7021400	-	160	98	104	362	159	19	417	-	595	(41)	(68)	(103)	(65)	10	34
7021500	-	62	38	-	100	61	7	161	22	251	(25)	(36)	(49)	(34)	(3)	(4)
7021600	-	19	12	-	31	19	2	51	1	73	(8)	(10)	(14)	(10)	-	-
7021700	-	203	125	5	334	201	24	528	107	860	(82)	(117)	(162)	(113)	(17)	(36)
7022100	-	11	7	-	18	11	1	30	17	59	(7)	(9)	(10)	(8)	(2)	(5)
7022200	-	8	5	3	16	8	1	21	0	30	(2)	(3)	(5)	(4)	-	-
7022400	-	3	2	-	5	3	-	7	5	15	(2)	(2)	(3)	(2)	(1)	-
7030100	-	700	430	-	1,130	693	83	1,822	356	2,954	(281)	(401)	(556)	(387)	(58)	(141)
7030200	-	669	411	1,120	2,200	663	80	1,742	-	2,485	(108)	(223)	(371)	(209)	105	521
7030300	-	150	92	-	242	149	18	390	55	612	(60)	(86)	(119)	(81)	(10)	(14)
7030500	-	107	65	-	172	106	13	278	53	450	(44)	(62)	(85)	(59)	(9)	(19)
7040100	-	270	165	7	442	267	32	702	82	1,083	(102)	(148)	(208)	(143)	(16)	(24)
7040400	-	274	168	-	442	271	33	713	111	1,128	(107)	(154)	(215)	(149)	(20)	(41)
7040500	-	185	113	17	315	183	22	480	80	765	(71)	(103)	(143)	(99)	(11)	(23)
7040600	-	67	41	-	108	66	8	175	70	319	(32)	(43)	(58)	(42)	(10)	(26)
7040700	-	117	72	-	189	116	14	306	92	528	(54)	(74)	(99)	(71)	(16)	(25)
7041000	-	33	20	-	53	33	4	86	20	143	(14)	(20)	(27)	(19)	(4)	(6)
7041100	-	54	33	1	88	54	6	141	9	210	(19)	(30)	(42)	(29)	(2)	-
7041200	-	50	31	-	81	50	6	131	10	197	(20)	(28)	(39)	(27)	(2)	(0)
7041400	-	39	24	-	63	39	5	101	4	149	(15)	(22)	(29)	(19)	(1)	-
7041500	-	39	24	-	63	39	5	101	3	148	(15)	(21)	(29)	(19)	(1)	-
7041600	-	13	8	7	28	13	2	34	5	54	(3)	(6)	(10)	(6)	-	(1)
7041700	-	867	532	-	1,399	859	103	2,256	341	3,559	(337)	(486)	(677)	(468)	(61)	(131)
7042000	-	232	143	-	375	230	28	604	119	981	(96)	(136)	(187)	(131)	(22)	(34)
7042100	-	91	56	118	265	91	11	238	-	340	(16)	(32)	(52)	(30)	13	42
7042600	-	1	1	0	2	1	-	3	-	4	0	(1)	(1)	(1)	-	1
7050100	-	531	326	-	857	526	63	1,381	186	2,156	(206)	(297)	(414)	(286)	(37)	(59)
7050200	-	108	66	-	174	107	13	280	69	469	(47)	(65)	(88)	(62)	(11)	(22)
7050300	-	176	108	63	347	174	21	458	-	653	(52)	(82)	(121)	(79)	4	24
7050400	-	161	99	25	285	159	19	418	19	615	(56)	(83)	(118)	(79)	(4)	10
7050500	-	5	3	-	8	5	1	13	5	24	(4)	(4)	(5)	(2)	-	(1)
7050600	-	223	137	90	450	221	27	581	60	889	(74)	(112)	(162)	(107)	(2)	18
7050700	-	17	11	3	31	17	2	45	14	78	(8)	(10)	(14)	(11)	(2)	(2)
7050800	-	133	82	-	215	132	16	347	49	544	(53)	(76)	(105)	(73)	(9)	(13)
7060100	-	109	67	-	176	108	13	285	81	487	(49)	(67)	(91)	(65)	(13)	(26)
7060200	-	915	562	-	1,477	906	109	2,381	272	3,668	(347)	(505)	(707)	(486)	(56)	(90)
7060300	-	62	38	48	148	62	7	162	9	240	(17)	(28)	(42)	(27)	4	18
7060600	-	87	53	2	142	86	10	227	22	345	(32)	(47)	(67)	(46)	(5)	(6)
7060700	-	666	409	73	1,148	660	79	1,733	146	2,618	(239)	(353)	(500)	(339)	(27)	(12)
7060800	-	103	63	-	166	102	12	269	24	407	(41)	(58)	(81)	(54)	(4)	(3)
7070400	-	1,094	671	7	1,772	1,083	130	2,846	269	4,328	(406)	(594)	(836)	(572)	(58)	(90)
7070500	-	149	91	32	272	147	18	387	15	567	(50)	(75)	(108)	(72)	(0)	10
7070600	-	6	4													



Allocation of the Deferred Outflows and Deferred Inflows of Resources Related to OPEB

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
	Liability Experience	Assumption Changes	Investment Experience	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Outstanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources						
											2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	1,270,635	779,957	N/A	2,050,592	1,258,726	151,363	3,307,158	N/A	4,717,247	(432,364)	(650,741)	(931,527)	(624,953)	(28,096)	1,026
7081200	-	235	144	30	409	233	28	611	33	905	(81)	(121)	(173)	(117)	(5)	2
7081400	-	22	14	35	71	22	3	58	-	83	(4)	(7)	(12)	(7)	4	14
7090200	-	121	74	-	195	120	14	316	122	572	(56)	(77)	(104)	(74)	(17)	(49)
7090300	-	26	16	4	46	26	3	68	5	102	(9)	(13)	(19)	(13)	(2)	-
7090500	-	481	295	-	776	476	57	1,251	196	1,980	(191)	(273)	(379)	(263)	(38)	(60)
7100100	-	14,895	9,143	-	24,038	14,755	1,774	38,768	3,821	59,118	(5,564)	(8,124)	(11,416)	(7,822)	(825)	(1,329)
7101200	-	295	181	-	476	292	35	768	49	1,144	(108)	(159)	(224)	(153)	(13)	(11)
7101400	-	718	441	64	1,223	711	86	1,868	122	2,787	(252)	(376)	(534)	(361)	(24)	(18)
7101600	-	602	370	-	972	596	72	1,567	229	2,464	(236)	(339)	(472)	(327)	(43)	(75)
7102400	-	127	78	18	223	125	15	330	29	499	(46)	(67)	(95)	(64)	(5)	1
7102500	-	592	364	-	956	587	71	1,541	194	2,393	(226)	(327)	(458)	(315)	(37)	(74)
7102600	-	191	117	19	327	189	23	497	39	748	(69)	(102)	(144)	(97)	(7)	(2)
7102700	-	20	12	-	32	20	2	52	12	86	(10)	(12)	(17)	(12)	(2)	(1)
7102800	-	13	8	-	21	13	2	34	-	49	(4)	(7)	(10)	(6)	-	(1)
7103100	-	69	43	-	112	69	8	180	35	292	(29)	(40)	(56)	(39)	(7)	(9)
7103200	-	125	76	23	224	123	15	324	58	520	(47)	(68)	(95)	(65)	(7)	(14)
7103300	-	75	46	4	125	75	9	196	10	290	(28)	(41)	(57)	(37)	(2)	-
7103400	-	50	31	-	81	50	6	131	16	203	(20)	(29)	(40)	(28)	(3)	(3)
7103900	-	6	4	11	21	6	1	17	10	34	(2)	(3)	(5)	(3)	-	(0)
7104000	-	359	220	-	579	356	43	934	92	1,425	(134)	(196)	(275)	(189)	(20)	(32)
7104400	-	660	405	-	1,065	654	79	1,718	196	2,647	(250)	(363)	(509)	(350)	(40)	(70)
7110100	-	520	319	0	839	515	62	1,354	79	2,010	(188)	(277)	(392)	(267)	(23)	(24)
7110300	-	1,602	984	-	2,586	1,587	191	4,171	546	6,495	(615)	(891)	(1,245)	(858)	(105)	(195)
7110500	-	950	583	1,239	2,772	941	113	2,473	-	3,527	(185)	(349)	(559)	(329)	117	550
7110800	-	56	35	-	91	56	7	147	20	230	(22)	(32)	(44)	(31)	(4)	(6)
7111200	-	359	221	-	580	356	43	936	104	1,439	(137)	(199)	(279)	(191)	(21)	(32)
7111500	-	82	50	26	158	81	10	213	15	319	(28)	(42)	(60)	(39)	-	8
7120200	-	1,726	1,060	-	2,786	1,710	206	4,493	473	6,882	(649)	(946)	(1,328)	(911)	(100)	(162)
7120600	-	261	160	22	443	258	31	679	82	1,050	(97)	(142)	(199)	(136)	(14)	(19)
7120700	-	100	61	4	165	99	12	259	46	416	(40)	(57)	(79)	(55)	(9)	(11)
7121000	-	37	23	4	64	36	4	96	7	143	(14)	(19)	(27)	(18)	(2)	1
7130100	-	632	388	-	1,020	626	75	1,644	170	2,515	(238)	(347)	(486)	(334)	(36)	(54)
7130200	-	199	122	-	321	197	24	518	51	790	(75)	(109)	(153)	(105)	(10)	(17)
7130300	-	1,314	807	-	2,121	1,302	157	3,421	472	5,352	(508)	(734)	(1,025)	(707)	(90)	(167)
7130500	-	58	36	6	100	58	7	152	17	234	(22)	(32)	(45)	(31)	(3)	(1)
7130700	-	9	5	1	15	9	1	23	5	38	(4)	(5)	(7)	(4)	-	(2)
7130900	-	1,729	1,061	-	2,790	1,712	206	4,499	465	6,882	(649)	(946)	(1,328)	(911)	(99)	(159)
7131000	-	23	14	-	37	23	3	59	8	93	(10)	(13)	(18)	(12)	(2)	(1)
7131200	-	96	59	-	155	95	11	251	30	387	(37)	(53)	(75)	(51)	(6)	(11)
7140100	-	1,805	1,108	40	2,953	1,788	215	4,699	390	7,092	(662)	(973)	(1,372)	(936)	(88)	(108)
7140200	-	433	266	31	730	429	52	1,127	100	1,708	(157)	(232)	(327)	(223)	(19)	(20)
7140300	-	951	584	19	1,554	942	113	2,474	186	3,715	(343)	(507)	(717)	(488)	(41)	(65)
7140600	-	61	38	4	103	61	7	159	38	265	(25)	(35)	(49)	(34)	(6)	(13)
7140700	-	34	21	-	55	34	4	89	69	196	(21)	(26)	(34)	(26)	(10)	(24)
7140800	-	47	29	-	76	47	6	123	19	195	(21)	(28)	(39)	(26)	(4)	(1)
7150100	-	2,477	1,520	-	3,997	2,453	295	6,446	578	9,772	(921)	(1,346)	(1,894)	(1,296)	(133)	(185)
7150400	-	663	407	-	1,070	657	79	1,726	236	2,698	(258)	(372)	(518)	(358)	(47)	(75)
7150500	-	375	230	-	605	371	45	975	138	1,529	(146)	(211)	(294)	(202)	(25)	(46)
7150600	-	177	109	-	286	175	21	461	79	736	(71)	(102)	(141)	(97)	(14)	(25)
7150700	-	63	39	104	206	63	8	165	-	236	(10)	(20)	(34)	(19)	11	42
7160100	-	1,930	1,185	68	3,183	1,912	230	5,024	518	7,684	(718)	(1,050)	(1,476)	(1,010)	(104)	(144)
7160200	-	41	25	2	68	40	5	106	13	164	(15)	(22)	(32)	(22)	(2)	(3)
7160400	-	295	181	-	476	292	35	768	197	1,292	(126)	(177)	(242)	(170)	(31)	(70)
7160500	-	794	487	-	1,281	787	95	2,067	205	3,154	(298)	(435)	(610)	(419)	(46)	(65)
7160800	-	6	4	1	11	6	1	17	0	24	(2)	(3)	(5)	(3)	-	(1)
7160900	-	236	145	3	384	234	28	614	33	909	(84)	(125)	(177)	(121)	(9)	(9)
7161000	-	407	250	-	657	403	48	1,060	149	1,660	(159)	(228)	(318)	(220)	(29)	(49)
7161100	-	59	36	-	95	58	7	154	13	232	(23)	(33)	(45)	(31)	(3)	(2)
7170100	-	1,298	797	-	2,095	1,286	155	3,379	537	5,357	(512)	(735)	(1,022)	(708)	(99)	(186)
7170500	-	106	65	-	171	105	13	276	40	434	(43)	(60)	(84)	(58)	(8)	(10)
7171000	-	19	12	1	32	19	2	51	22	94	(9)	(13)	(17)	(13)	(3)	(7)
7171400	-	6	4	1	11	6	1	17	0	24	(2)	(3)	(5)	(3)	-	(1)
7180300	-	5,121	3,143	136	8,400	5,073	610	13,329	962	19,974	(1,856)	(2,736)	(3,867)	(2,632)	(226)	(257)
7180800	-	414	254	-	668	410	49	1,078	106	1,643	(157)	(228)	(320)	(220)	(23)	(27)
7181000	-	141	87	-	228	140	17	368	33	558	(54)	(78)	(108)	(73)	(7)	(10)
7181200	-	26	16	-	42	26	3	68	8	105	(11)	(14)	(20)	(14)	(2)	(2)
7181500	-	38	23	-	61	38	5	99	16	158	(15)	(21)	(30)	(21)	(2)	(8)
7190100	-	901	553	-	1,454	893	107	2,346	340	3,686	(352)	(507)	(706)	(488)	(65)	(114)
7190200	-	19	12	-	31	19	2	51	0	72	(7)	(10)	(14)	(10)	-	-
7190400	-	127	78	-	205	126	15	331	39	511	(48)	(69)	(97)	(67)	(7)	(18)
7190700	-	44	27	23	94	43	5	114	-	162	(11)	(19)	(29)	(19)	2	8
7191000	-	87	53	-	140	86	10	225	20	341	(33)	(47)	(67)	(45)	(4)	(6)
7200100	-	527	323	16	866	522	63	1,371	152	2,108	(197)	(288)	(404)	(277)	(30)	(46)
7200200	-	1,664	1,021	-	2,685	1,648	198	4,331	537	6,714	(636)	(922)	(1,290)	(888)	(107)	(186)
7200300	-	13	8	-	21	13	2	34	9	58	(6)	(8)	(11)	(7)	(1)	(4)
7200600	-	6	4	-	10	6	1	17	557	581	(71)	(72)	(74)	(72)	(69)	(213)
7200700	-	67	41	18	126	66	8	175	27	276	(24)	(35)	(50)	(34)	(2)	(5)



Allocation of the Deferred Outflows and Deferred Inflows of Resources Related to OPEB

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
	Liability Experience	Assumption Changes	Investment Experience	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Outstanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	1,270,635	779,957	N/A	2,050,592	1,258,726	151,363	3,307,158	N/A	4,717,247	(432,364)	(650,741)	(931,527)	(624,953)	(28,096)	1,026
7201000	-	13	8	-	21	13	2	34	17	66	(8)	(11)	(14)	(9)	(2)	(1)
7210100	-	2,987	1,834	-	4,821	2,959	356	7,775	814	11,904	(1,122)	(1,636)	(2,296)	(1,575)	(172)	(282)
7210200	-	4,885	2,998	-	7,883	4,839	582	12,713	1,316	19,450	(1,831)	(2,671)	(3,750)	(2,571)	(277)	(467)
7210300	-	13	8	10	31	13	2	34	-	49	(2)	(5)	(8)	(4)	2	(1)
7210800	-	61	38	-	99	61	7	159	30	257	(26)	(36)	(50)	(35)	(5)	(6)
7210900	-	16	10	-	26	16	2	41	11	70	(8)	(11)	(14)	(10)	(1)	-
7211100	-	19	12	-	31	19	2	51	1	73	(8)	(10)	(14)	(10)	-	-
7211200	-	324	199	-	523	321	39	844	84	1,288	(121)	(177)	(249)	(170)	(18)	(30)
7211300	-	26	16	7	49	26	3	68	12	109	(11)	(15)	(21)	(14)	(1)	2
7211500	-	1,367	839	-	2,206	1,354	163	3,558	377	5,452	(513)	(748)	(1,050)	(720)	(78)	(137)
7211700	-	79	49	14	142	78	9	206	17	311	(28)	(41)	(59)	(40)	(3)	3
7212200	-	110	68	11	189	109	13	287	21	430	(39)	(58)	(82)	(55)	(3)	(4)
7212300	-	69	43	-	112	69	8	180	18	275	(27)	(38)	(54)	(37)	(5)	(2)
7212600	-	6	4	1	11	6	1	17	0	24	(2)	(3)	(5)	(3)	-	(1)
7220100	-	154	95	20	269	153	18	402	33	606	(54)	(81)	(114)	(77)	(4)	(7)
7220300	-	39	24	6	69	39	5	101	3	148	(14)	(20)	(28)	(18)	-	1
7220400	-	500	307	-	807	496	60	1,302	152	2,010	(190)	(276)	(387)	(266)	(31)	(53)
7220500	-	386	237	-	623	382	46	1,005	106	1,539	(147)	(214)	(299)	(206)	(23)	(27)
7220600	-	13	8	9	30	13	2	34	8	57	(3)	(6)	(9)	(6)	-	(3)
7220800	-	994	610	-	1,604	985	118	2,587	336	4,026	(381)	(552)	(772)	(532)	(65)	(120)
7220900	-	325	200	-	525	322	39	847	160	1,368	(132)	(188)	(260)	(180)	(26)	(57)
7230100	-	120	73	11	204	119	14	311	23	467	(43)	(63)	(90)	(61)	(4)	(2)
7230200	-	149	92	18	259	148	18	389	38	593	(55)	(81)	(113)	(76)	(6)	(3)
7230600	-	1,111	682	-	1,793	1,101	132	2,893	447	4,573	(436)	(627)	(873)	(605)	(83)	(156)
7231000	-	97	60	13	170	97	12	254	27	390	(35)	(52)	(73)	(50)	(4)	(7)
7231400	-	1,042	640	55	1,737	1,032	124	2,712	18	3,886	(351)	(530)	(760)	(509)	(20)	21
7231800	-	27	16	15	58	26	3	69	0	98	(7)	(12)	(17)	(11)	1	6
7231900	-	792	486	43	1,321	785	94	2,061	211	3,151	(292)	(429)	(604)	(413)	(41)	(52)
7232700	-	688	422	-	1,110	682	82	1,791	444	2,999	(287)	(405)	(557)	(391)	(68)	(181)
7232800	-	66	41	18	125	65	8	172	8	253	(20)	(32)	(46)	(30)	1	(1)
7233000	-	32	20	23	75	32	4	85	-	121	(7)	(13)	(20)	(12)	3	3
7233500	-	140	86	140	366	138	17	364	-	519	(31)	(55)	(85)	(52)	14	56
7234200	-	273	168	-	441	271	33	712	33	1,049	(99)	(146)	(206)	(140)	(12)	(5)
7234700	-	64	40	108	212	64	8	168	-	240	(10)	(21)	(35)	(20)	11	47
7234900	-	68	42	45	155	68	8	178	5	259	(17)	(29)	(44)	(28)	4	10
7240300	-	2,380	1,461	-	3,841	2,358	284	6,195	1,009	9,846	(937)	(1,346)	(1,872)	(1,298)	(180)	(372)
7240400	-	1,128	692	-	1,820	1,117	134	2,935	409	4,595	(437)	(630)	(880)	(608)	(78)	(142)
7240500	-	89	54	6	149	88	11	231	27	357	(33)	(48)	(68)	(47)	(5)	(7)
7240600	-	89	55	34	178	88	11	232	29	360	(30)	(46)	(65)	(44)	(2)	5
7240700	-	122	75	93	290	121	15	318	0	454	(30)	(51)	(78)	(48)	9	34
7240800	-	102	63	-	165	101	12	266	16	395	(39)	(56)	(78)	(52)	(4)	(1)
7240900	-	1,378	846	-	2,224	1,365	164	3,587	739	5,855	(561)	(798)	(1,102)	(770)	(122)	(278)
7241000	-	147	90	172	409	146	18	383	-	547	(29)	(54)	(87)	(51)	18	65
7241300	-	146	89	-	235	144	17	379	65	605	(60)	(85)	(117)	(81)	(12)	(15)
7241500	-	34	21	-	55	34	4	89	16	143	(15)	(20)	(28)	(20)	(4)	(1)
7241600	-	1,523	935	-	2,458	1,509	181	3,963	597	6,250	(595)	(857)	(1,193)	(826)	(111)	(210)
7241800	-	27	16	26	69	26	3	69	-	98	(4)	(9)	(14)	(8)	4	3
7250100	-	1,114	684	10	1,808	1,103	133	2,898	245	4,379	(409)	(600)	(846)	(578)	(55)	(83)
7250200	-	132	81	-	213	131	16	344	99	590	(58)	(81)	(110)	(77)	(15)	(36)
7250400	-	13	8	-	21	13	2	34	-	49	(4)	(7)	(10)	(6)	-	(1)
7250600	-	155	95	5	255	154	19	404	18	595	(55)	(81)	(115)	(77)	(4)	(7)
7250900	-	106	65	177	348	105	13	276	-	394	(17)	(35)	(59)	(33)	17	81
7251000	-	43	27	72	142	43	5	113	-	161	(7)	(14)	(24)	(13)	7	32
7251400	-	97	60	3	160	97	12	254	22	385	(36)	(53)	(74)	(51)	(4)	(7)
7252000	-	73	45	-	118	72	9	189	36	306	(30)	(42)	(58)	(41)	(7)	(10)
7260100	-	13,694	8,406	-	22,100	13,566	1,631	35,643	3,543	54,383	(5,123)	(7,476)	(10,503)	(7,198)	(766)	(1,217)
7260200	-	329	202	-	531	326	39	857	187	1,409	(136)	(193)	(265)	(186)	(29)	(69)
7260400	-	1,647	1,011	23	2,681	1,631	196	4,286	212	6,325	(588)	(871)	(1,235)	(838)	(64)	(48)
7260500	-	13	8	1	22	13	2	34	-	49	(3)	(7)	(10)	(6)	-	(1)
7260600	-	238	146	-	384	236	28	620	75	959	(92)	(133)	(186)	(128)	(16)	(20)
7261100	-	345	212	36	593	342	41	899	66	1,348	(122)	(181)	(257)	(174)	(12)	(9)
7261200	-	6	4	1	11	6	1	17	0	24	(2)	(3)	(5)	(3)	-	(1)
7261400	-	51	31	-	82	50	6	132	19	207	(20)	(29)	(40)	(27)	(3)	(6)
7261500	-	938	576	-	1,514	929	112	2,440	273	3,754	(356)	(517)	(724)	(498)	(58)	(87)
7261600	-	553	340	270	1,163	548	66	1,440	18	2,072	(155)	(250)	(373)	(239)	21	87
7262100	-	65	40	-	105	64	8	169	18	259	(26)	(37)	(51)	(35)	(3)	(3)
7270100	-	1,423	874	43	2,340	1,410	170	3,704	233	5,517	(511)	(756)	(1,070)	(727)	(58)	(55)
7270200	-	298	183	-	481	295	35	775	90	1,195	(113)	(164)	(230)	(158)	(19)	(30)
7270400	-	260	160	-	420	257	31	676	195	1,159	(112)	(157)	(214)	(152)	(30)	(74)
7270500	-	583	358	-	941	578	69	1,517								

Allocation of the Deferred Outflows and Deferred Inflows of Resources Related to OPEB

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,							
	Liability Experience	Assumption Changes	Investment Experience	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Outstanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2021	2022	2023	2024	2025	Thereafter		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)		
Aggregate	-	1,270,635	779,957	N/A		2,050,592	1,258,726	151,363	3,307,158	N/A		4,717,247	(432,364)	(650,741)	(931,527)	(624,953)	(28,096)	1,026
7290200	-	918	563	-		1,481	909	109	2,388	326	3,732	(355)	(513)	(716)	(494)	(63)	(110)	
7290500	-	551	338	24		913	546	66	1,434	111	2,157	(201)	(295)	(417)	(284)	(25)	(22)	
7290700	-	578	355	-		933	572	69	1,503	267	2,411	(230)	(329)	(456)	(317)	(44)	(102)	
7300100	-	403	248	15		666	400	48	1,050	59	1,557	(142)	(212)	(301)	(203)	(14)	(19)	
7300200	-	2,078	1,275	-		3,353	2,058	247	5,408	638	8,351	(791)	(1,148)	(1,607)	(1,106)	(130)	(216)	
7300300	-	502	308	-		810	497	60	1,306	141	2,004	(190)	(276)	(387)	(266)	(30)	(45)	
7300400	-	64	39	38		141	63	8	166	4	241	(18)	(29)	(43)	(27)	4	13	
7300500	-	16	10	5		31	16	2	42	-	60	(5)	(7)	(11)	(7)	1	-	
7300600	-	931	571	36		1,538	922	111	2,422	181	3,636	(337)	(497)	(702)	(478)	(41)	(43)	
7301000	-	236	145	-		381	234	28	614	50	926	(87)	(128)	(180)	(123)	(12)	(15)	
7301100	-	527	323	-		850	522	63	1,371	125	2,081	(196)	(287)	(403)	(276)	(29)	(40)	
7301200	-	704	432	28		1,164	698	84	1,833	193	2,808	(263)	(384)	(539)	(369)	(39)	(50)	
7301300	-	19	12	12		43	19	2	51	-	72	(4)	(7)	(11)	(7)	-	-	
7310100	-	719	441	-		1,160	712	86	1,871	240	2,909	(277)	(400)	(559)	(386)	(48)	(79)	
7310200	-	328	201	-		529	325	39	854	81	1,299	(123)	(179)	(252)	(172)	(18)	(26)	
7310500	-	403	248	-		651	400	48	1,050	113	1,611	(153)	(223)	(312)	(214)	(23)	(35)	
7320200	-	1,311	805	1,260		3,376	1,299	156	3,413	-	4,868	(295)	(520)	(810)	(494)	122	505	
7320300	-	1,238	760	32		2,030	1,226	147	3,222	283	4,878	(454)	(667)	(941)	(642)	(60)	(84)	
7320500	-	1,053	647	91		1,791	1,044	125	2,742	153	4,064	(370)	(552)	(784)	(530)	(35)	(2)	
7320600	-	364	223	-		587	360	43	947	57	1,407	(131)	(193)	(274)	(186)	(15)	(21)	
7320700	-	693	426	-		1,119	687	83	1,805	255	2,830	(269)	(388)	(541)	(374)	(48)	(91)	
7320800	-	421	259	294		974	417	50	1,096	-	1,563	(106)	(179)	(272)	(170)	28	110	
7320900	-	106	65	18		189	105	13	275	22	415	(37)	(55)	(78)	(53)	(3)	(0)	
7321200	-	32	20	5		57	32	4	85	1	122	(11)	(16)	(23)	(15)	-	0	
7321500	-	47	29	-		76	46	6	121	22	195	(21)	(28)	(37)	(26)	(4)	(3)	
7321600	-	159	97	-		256	157	19	413	41	630	(60)	(87)	(121)	(83)	(9)	(14)	
7321700	-	269	165	16		450	267	32	700	66	1,065	(99)	(145)	(204)	(139)	(13)	(15)	
7322200	-	187	115	-		302	185	22	486	55	748	(73)	(105)	(146)	(101)	(11)	(10)	
7322300	-	22	14	-		36	22	3	58	4	87	(10)	(13)	(16)	(11)	-	(1)	
7322700	-	6	4	1		11	6	1	17	0	24	(2)	(3)	(5)	(3)	-	(1)	
7330100	-	1,352	830	-		2,182	1,339	161	3,518	375	5,393	(509)	(741)	(1,040)	(714)	(79)	(128)	
7330200	-	39	24	-		63	39	5	101	20	165	(16)	(23)	(32)	(22)	(4)	(5)	
7330300	-	263	161	-		424	260	31	683	133	1,107	(106)	(151)	(209)	(146)	(23)	(48)	
7330800	-	138	85	0		223	137	16	359	45	557	(53)	(77)	(106)	(73)	(8)	(17)	
7331000	-	638	391	-		1,029	632	76	1,660	170	2,538	(241)	(351)	(492)	(338)	(36)	(51)	
7331200	-	104	64	-		168	103	12	271	31	417	(41)	(58)	(81)	(56)	(7)	(6)	
7340100	-	1,212	744	171		2,127	1,200	144	3,153	223	4,720	(422)	(630)	(898)	(606)	(37)	0	
7340200	-	839	515	-		1,354	831	100	2,183	286	3,400	(323)	(467)	(653)	(450)	(57)	(96)	
7340500	-	117	72	5		194	116	14	304	32	466	(44)	(63)	(89)	(61)	(6)	(9)	
7340600	-	78	48	-		126	78	9	204	39	330	(34)	(47)	(65)	(46)	(8)	(4)	
7340700	-	29	18	7		54	29	3	76	16	124	(11)	(16)	(22)	(15)	(2)	(5)	
7340800	-	45	28	-		73	45	5	118	8	176	(18)	(25)	(35)	(23)	(1)	(1)	
7350100	-	44	27	-		71	44	5	116	9	174	(18)	(24)	(34)	(23)	(2)	(3)	
7350200	-	610	374	-		984	604	73	1,587	170	2,434	(230)	(335)	(470)	(323)	(36)	(56)	
7350300	-	110	67	2		179	109	13	286	29	437	(41)	(60)	(86)	(59)	(7)	(5)	
7360100	-	969	595	-		1,564	960	115	2,522	290	3,887	(367)	(533)	(747)	(514)	(58)	(104)	
7360200	-	1,280	786	-		2,066	1,268	153	3,332	434	5,187	(491)	(711)	(994)	(685)	(83)	(157)	
7360400	-	315	193	9		517	312	38	820	98	1,268	(119)	(173)	(243)	(167)	(19)	(30)	
7360600	-	80	49	-		129	79	10	209	20	318	(30)	(44)	(62)	(42)	(5)	(6)	
7360700	-	115	70	-		185	114	14	299	37	465	(45)	(64)	(89)	(60)	(7)	(14)	
7360900	-	82	51	-		133	82	10	214	30	336	(33)	(46)	(64)	(44)	(6)	(10)	
7361100	-	102	62	3		167	101	12	265	23	401	(38)	(55)	(78)	(54)	(6)	(3)	
7361300	-	400	245	-		645	396	48	1,040	117	1,601	(153)	(222)	(310)	(213)	(24)	(34)	
7361400	-	115	70	16		201	114	14	299	35	462	(42)	(61)	(86)	(58)	(5)	(10)	
7370600	-	13	8	17		38	13	2	34	-	49	(1)	(4)	(7)	(3)	2	3	
7370700	-	354	217	37		608	351	42	921	105	1,419	(129)	(190)	(269)	(183)	(17)	(23)	
7370800	-	211	130	116		457	209	25	550	47	831	(63)	(99)	(146)	(95)	4	25	
7370900	-	113	69	112		294	112	13	293	8	426	(25)	(45)	(70)	(42)	11	38	
7371000	-	34	21	1		56	34	4	89	5	132	(12)	(18)	(26)	(18)	(2)	-	
7371100	-	182	112	25		319	181	22	475	27	705	(65)	(96)	(136)	(91)	(4)	6	
7371200	-	778	478	-		1,256	771	93	2,026	279	3,169	(300)	(434)	(606)	(418)	(52)	(103)	
7380300	-	2,801	1,719	-		4,520	2,775	334	7,290	908	11,307	(1,069)	(1,550)	(2,169)	(1,494)	(178)	(327)	
7380600	-	17	11	-		28	17	2	45	11	75	(9)	(12)	(16)	(10)	(1)	1	
7380700	-	31	19	-		50	31	4	80	9	124	(13)	(19)	(25)	(17)	(1)	-	
7380900	-	14	8	-		22	13	2	35	8	58	(7)	(9)	(12)	(9)	-</		

Allocation of the Deferred Outflows and Deferred Inflows of Resources Related to OPEB

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
	Liability Experience	Assumption Changes	Investment Experience	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Outstanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources						
											2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	1,270,635	779,957	N/A	2,050,592	1,258,726	151,363	3,307,158	N/A	4,717,247	(432,364)	(650,741)	(931,527)	(624,953)	(28,096)	1,026
7400200	-	903	555	1,513	2,971	895	108	2,352	-	3,355	(146)	(302)	(501)	(283)	141	707
7400500	-	13,294	8,160	17,338	38,792	13,169	1,584	34,600	-	49,353	(2,600)	(4,884)	(7,822)	(4,614)	1,630	7,729
7400800	-	289	177	-	466	286	34	751	95	1,166	(110)	(160)	(224)	(154)	(18)	(34)
7400900	-	907	557	-	1,464	898	108	2,360	274	3,640	(345)	(500)	(701)	(482)	(56)	(92)
7401000	-	934	573	118	1,625	925	111	2,430	47	3,513	(311)	(472)	(679)	(453)	(15)	41
7401100	-	45	28	37	110	45	5	117	8	175	(11)	(19)	(29)	(18)	3	9
7401300	-	450	276	16	742	446	54	1,172	99	1,771	(165)	(243)	(342)	(234)	(21)	(24)
7401600	-	6	4	1	11	6	1	17	0	24	(2)	(3)	(5)	(3)	-	(1)
7401700	-	318	195	46	559	315	38	828	143	1,324	(121)	(176)	(246)	(170)	(20)	(32)
7402100	-	57	35	-	92	57	7	149	28	241	(24)	(32)	(45)	(31)	(4)	(13)
7410100	-	141	87	2	230	140	17	368	41	566	(54)	(78)	(110)	(75)	(9)	(10)
7410200	-	836	513	-	1,349	829	100	2,177	226	3,332	(316)	(459)	(644)	(442)	(48)	(74)
7410300	-	62	38	-	100	61	7	161	24	253	(25)	(36)	(48)	(33)	(4)	(7)
7410600	-	35	22	11	68	35	4	92	-	131	(9)	(15)	(24)	(15)	0	-
7410900	-	80	49	17	146	79	9	207	3	298	(25)	(39)	(56)	(36)	(1)	5
7420000	-	130	80	6	216	129	16	340	28	513	(47)	(69)	(98)	(66)	(5)	(12)
7420100	-	28	17	-	45	27	3	72	13	115	(12)	(17)	(22)	(16)	(2)	(1)
7420200	-	129	79	8	216	128	15	337	8	488	(42)	(65)	(94)	(64)	(4)	(3)
7420300	-	7,601	4,666	-	12,267	7,530	905	19,784	2,412	30,631	(2,892)	(4,199)	(5,878)	(4,044)	(474)	(877)
7420400	-	82	50	106	238	81	10	213	-	304	(16)	(30)	(48)	(28)	10	46
7421100	-	91	56	2	149	90	11	237	12	350	(32)	(48)	(69)	(47)	(3)	(2)
7421400	-	113	69	-	182	112	13	294	60	479	(47)	(66)	(91)	(64)	(11)	(18)
7421500	-	84	52	78	214	83	10	218	6	317	(20)	(34)	(53)	(32)	7	29
7421600	-	198	122	-	320	196	24	516	31	767	(72)	(106)	(150)	(101)	(8)	(10)
7421700	-	71	44	2	117	71	9	186	10	276	(25)	(38)	(54)	(37)	(4)	(1)
7421800	-	71	44	10	125	71	9	186	24	290	(25)	(38)	(53)	(36)	(3)	(10)
7421900	-	161	99	10	270	160	19	420	17	616	(57)	(85)	(118)	(79)	(4)	(3)
7422200	-	131	80	17	228	130	16	341	11	498	(43)	(65)	(94)	(62)	(3)	(2)
7422400	-	53	32	22	107	52	6	137	5	200	(16)	(25)	(37)	(24)	1	8
7422800	-	192	118	10	320	190	23	499	51	763	(71)	(104)	(146)	(100)	(9)	(13)
7422900	-	205	126	59	390	203	24	533	31	791	(69)	(104)	(148)	(99)	(1)	20
7423000	-	2,386	1,465	2,336	6,187	2,364	284	6,211	89	8,948	(544)	(954)	(1,481)	(906)	215	909
7424300	-	251	154	371	776	249	30	654	-	933	(44)	(88)	(143)	(83)	35	166
7430100	-	3,163	1,941	-	5,104	3,133	377	8,231	951	12,692	(1,198)	(1,742)	(2,441)	(1,677)	(192)	(338)
7430200	-	3,181	1,953	-	5,134	3,151	379	8,279	1,016	12,825	(1,212)	(1,759)	(2,462)	(1,695)	(200)	(363)
7430500	-	128	79	10	217	127	15	334	37	513	(48)	(70)	(97)	(66)	(6)	(9)
7430700	-	139	85	1	225	137	17	361	11	526	(49)	(72)	(103)	(69)	(4)	(4)
7430900	-	6	4	1	11	6	1	17	0	24	(2)	(3)	(5)	(3)	-	(1)
7431100	-	746	458	-	1,204	739	89	1,942	252	3,022	(287)	(415)	(580)	(400)	(49)	(87)
7440100	-	1,103	677	-	1,780	1,093	131	2,872	331	4,427	(420)	(610)	(854)	(588)	(69)	(106)
7440200	-	748	459	15	1,222	741	89	1,947	200	2,977	(280)	(408)	(573)	(393)	(42)	(59)
7440600	-	43	26	0	69	42	5	111	6	164	(16)	(23)	(32)	(22)	(2)	0
7440700	-	440	270	38	748	435	52	1,144	137	1,768	(165)	(240)	(337)	(231)	(25)	(22)
7440800	-	84	52	-	136	83	10	218	27	338	(34)	(48)	(67)	(46)	(7)	(0)
7450100	-	19	12	3	34	19	2	51	9	81	(8)	(11)	(15)	(11)	(1)	(1)
7450200	-	1,745	1,071	-	2,816	1,729	208	4,543	531	7,011	(663)	(963)	(1,348)	(927)	(108)	(186)
7450400	-	6	4	1	11	6	1	17	0	24	(2)	(3)	(5)	(3)	-	(1)
7450800	-	218	134	-	352	216	26	566	129	937	(91)	(128)	(177)	(124)	(22)	(43)
7450900	-	84	52	15	151	83	10	218	25	336	(31)	(45)	(64)	(43)	(4)	3
7452600	-	149	91	-	240	147	18	387	18	570	(55)	(79)	(112)	(76)	(6)	(2)
7460200	-	6,639	4,075	-	10,714	6,577	791	17,280	1,692	26,340	(2,477)	(3,618)	(5,085)	(3,483)	(365)	(598)
7460300	-	719	441	590	1,750	712	86	1,871	-	2,669	(172)	(295)	(454)	(281)	57	226
7460700	-	137	84	187	408	136	16	358	-	510	(26)	(49)	(80)	(47)	18	82
7460800	-	6	4	9	19	6	1	17	-	24	(0)	(2)	(4)	(2)	1	2
7461200	-	1,225	752	-	1,977	1,213	146	3,187	250	4,796	(452)	(662)	(933)	(637)	(62)	(73)
7461300	-	625	384	508	1,517	619	74	1,627	-	2,320	(151)	(258)	(396)	(246)	48	200
7461800	-	39	24	49	112	39	5	101	-	145	(6)	(13)	(22)	(12)	6	14
7462300	-	19	12	-	31	19	2	51	0	72	(7)	(10)	(14)	(10)	-	-
7462400	-	13	8	10	31	13	2	34	-	49	(2)	(5)	(8)	(4)	2	(1)
7462500	-	31	19	36	86	31	4	82	-	117	(6)	(11)	(18)	(10)	4	10
7500100	-	360	221	34	615	357	43	937	96	1,433	(131)	(193)	(273)	(186)	(17)	(18)
7500300	-	6	4	1	11	6	1	17	0	24	(2)	(3)	(5)	(3)	-	(1)
7500700	-	230	141	-	371	227	27	597	77	928	(90)	(130)	(180)	(125)	(17)	(15)
7502100	-	40	25	2	67	40	5	104	21	170	(16)	(23)	(32)	(23)	(4)	(5)
7502200	-	284	174	107	565	281	34	738	48	1,101	(92)	(140)	(203)	(135)	-	34
7502500	-	13	8	-	21	13	2	34	11	60	(6)	(9)	(12)	(8)	(2)	(2)
7502600	-	54	33	0	87	54	6	141	2	203	(19)	(29)	(40)	(27)	(1)	-
7700200	-	88	54	-	142	87	10	228	22	347	(33)	(48)	(67)	(46)	(4)	(7)
7700400	-	100	61	-	161	99	12	259	17	387	(37)	(54)	(76)	(51)	(3)	(5)
7700600	-	401	246	-	647	397	48	1,044	165	1,654	(157)	(226)	(315)	(218)	(29)	(62)
7700700	-	39	24	-	63	39	5	101	8	153	(16)	(22)	(30)	(20)	(2)	-
7701000	-	1,662	1,020	-	2,682	1,646	198	4,326	552	6,722	(635)	(920)	(1,287)	(886)	(106)	(206)
7701200	-	49	30	-	79	49	6	128	17	200	(19)	(27)	(38)	(26)	(3)	(8)
7701300	-	13	8	-	21	13	2	34	-	49	(4)	(7)	(10)	(6)	-	(1)
7701400	-	541	332	-	873	536	64	1,409	298	2,307	(221)	(314)	(434)	(303)	(47)	(115)
7701500	-	13	8	-	21	13	2	34	-	49	(4)	(7)	(10)	(6)	-	(1)
7701600	-	87	53	4	144	86	10	227	18	341	(32)	(47)	(66)	(45)	(5)	(2)

Allocation of the Deferred Outflows and Deferred Inflows of Resources Related to OPEB

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
	Liability Experience	Assumption Changes	Investment Experience	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Outstanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources						
											2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	1,270,635	779,957	N/A	2,050,592	1,258,726	151,363	3,307,158	N/A	4,717,247	(432,364)	(650,741)	(931,527)	(624,953)	(28,096)	1,026
7701700	-	19	12	4	35	19	2	51	-	72	(6)	(9)	(13)	(9)	-	-
7701900	-	61	37	-	98	60	7	158	19	244	(25)	(35)	(48)	(33)	(4)	(1)
7702100	-	45	28	18	91	45	5	117	6	173	(14)	(22)	(31)	(20)	2	3
7702200	-	58	36	1	95	58	7	152	18	235	(22)	(33)	(46)	(32)	(3)	(4)
7702300	-	50	31	7	88	50	6	131	1	188	(17)	(25)	(36)	(24)	-	2
7702400	-	156	96	32	284	155	19	407	74	655	(60)	(87)	(122)	(84)	(9)	(10)
7702500	-	1,055	647	8	1,710	1,045	126	2,745	257	4,173	(392)	(573)	(806)	(552)	(56)	(84)
7702800	-	257	158	-	415	254	31	668	57	1,010	(95)	(139)	(196)	(133)	(12)	(20)
7702900	-	256	157	29	442	253	30	665	38	986	(89)	(133)	(189)	(127)	(6)	(0)
7703100	-	16	10	4	30	16	2	42	6	66	(7)	(9)	(12)	(8)	0	-
7703200	-	292	179	-	471	289	35	759	838	1,921	(196)	(246)	(311)	(241)	(103)	(353)
7703300	-	13	8	-	21	13	2	34	-	49	(4)	(7)	(10)	(6)	-	(1)
7703700	-	286	175	-	461	283	34	744	91	1,153	(110)	(159)	(223)	(154)	(19)	(27)
7703800	-	296	181	-	477	293	35	769	124	1,221	(118)	(168)	(234)	(162)	(24)	(38)
7703900	-	603	370	-	973	597	72	1,568	188	2,425	(230)	(334)	(467)	(321)	(36)	(64)
7704300	-	10	6	0	16	10	1	27	12	50	(5)	(7)	(10)	(7)	(1)	(4)
7704400	-	6	4	1	11	6	1	17	0	24	(2)	(3)	(5)	(3)	-	(1)
7704500	-	32	20	-	52	32	4	85	4	125	(13)	(19)	(24)	(16)	(1)	-
7704600	-	335	206	-	541	332	40	872	178	1,422	(137)	(195)	(269)	(187)	(28)	(65)
7707000	-	222	137	-	359	220	27	579	61	887	(86)	(124)	(173)	(119)	(15)	(11)
7710100	-	26	16	-	42	26	3	68	1	98	(10)	(13)	(19)	(13)	(1)	-
7710200	-	67	41	-	108	66	8	173	28	275	(28)	(39)	(54)	(37)	(4)	(5)
7710300	-	6	4	1	11	6	1	17	0	24	(2)	(3)	(5)	(3)	-	(1)
7710400	-	58	36	6	100	58	7	152	7	224	(21)	(31)	(44)	(29)	-	1
7710500	-	344	211	16	571	341	41	896	85	1,363	(127)	(186)	(262)	(179)	(18)	(20)
7710600	-	53	33	21	107	53	6	138	15	212	(17)	(26)	(38)	(25)	-	0
7710800	-	52	32	4	88	51	6	135	27	219	(21)	(30)	(41)	(29)	(5)	(5)
7711000	-	119	73	4	196	117	14	309	25	465	(43)	(64)	(90)	(61)	(6)	(5)
7711100	-	11	7	9	27	11	1	30	0	42	(2)	(4)	(6)	(4)	1	-
7711200	-	26	16	-	42	26	3	68	2	99	(11)	(13)	(19)	(13)	(1)	-
7711300	-	6	4	1	11	6	1	17	0	24	(2)	(3)	(5)	(3)	-	(1)
7711400	-	20	12	-	32	20	2	52	0	74	(7)	(10)	(15)	(10)	-	-
7711500	-	179	110	16	305	178	21	466	78	743	(70)	(101)	(140)	(97)	(12)	(18)
7711600	-	19	12	-	31	19	2	51	0	72	(7)	(10)	(14)	(10)	-	-
7711800	-	894	549	-	1,443	885	106	2,326	500	3,817	(363)	(517)	(714)	(499)	(79)	(202)
7711900	-	232	142	13	387	230	28	603	45	906	(84)	(124)	(175)	(119)	(10)	(6)
7712000	-	382	235	-	617	379	46	995	91	1,511	(142)	(208)	(292)	(199)	(18)	(35)
7712100	-	26	16	-	42	26	3	68	13	110	(12)	(16)	(22)	(15)	(2)	-
7712300	-	148	91	-	239	147	18	386	54	605	(58)	(84)	(117)	(80)	(10)	(17)
7712500	-	63	39	4	106	63	8	165	16	252	(23)	(33)	(47)	(32)	(3)	(8)
7712700	-	1,189	730	36	1,955	1,178	142	3,096	287	4,703	(440)	(644)	(907)	(620)	(61)	(75)
7712800	-	12	7	-	19	12	1	31	14	58	(6)	(8)	(11)	(8)	(2)	(4)
7712900	-	36	22	-	58	36	4	94	12	146	(15)	(21)	(29)	(20)	(3)	0
7713200	-	30	19	0	49	30	4	79	7	120	(11)	(17)	(23)	(16)	(2)	(2)
7713600	-	108	66	3	177	107	13	280	34	434	(42)	(59)	(83)	(58)	(7)	(8)
7713700	-	39	24	-	63	39	5	101	31	176	(19)	(26)	(35)	(25)	(7)	(1)
7714000	-	888	545	-	1,433	880	106	2,312	173	3,471	(326)	(479)	(675)	(461)	(44)	(53)
7714200	-	6	4	1	11	6	1	17	0	24	(2)	(3)	(5)	(3)	-	(1)
7714400	-	38	23	1	62	38	5	99	19	161	(16)	(23)	(31)	(22)	(4)	(3)
7714500	-	20	12	-	32	20	2	52	12	86	(10)	(12)	(17)	(12)	(2)	(1)
7714600	-	55	34	9	98	54	7	142	2	205	(18)	(28)	(39)	(26)	-	4
7720400	-	2,522	1,548	87	4,157	2,498	300	6,564	563	9,925	(924)	(1,358)	(1,915)	(1,306)	(122)	(143)
7720700	-	1,586	974	-	2,560	1,571	189	4,128	395	6,283	(592)	(864)	(1,215)	(832)	(87)	(133)
7721000	-	21	13	1	35	21	3	55	0	79	(6)	(11)	(15)	(10)	-	(2)
7721100	-	43	27	12	82	43	5	113	-	161	(12)	(19)	(30)	(19)	1	0
7721600	-	2,970	1,823	396	5,189	2,942	354	7,731	335	11,362	(1,012)	(1,522)	(2,179)	(1,462)	(67)	69
7721800	-	104	64	10	178	103	12	271	54	440	(41)	(59)	(81)	(56)	(7)	(17)
7722100	-	415	255	47	717	411	49	1,079	101	1,640	(150)	(221)	(313)	(212)	(16)	(12)
7722300	-	1,281	786	-	2,067	1,269	153	3,334	405	5,161	(488)	(708)	(991)	(682)	(80)	(145)
7722600	-	819	503	10	1,332	811	98	2,132	163	3,204	(299)	(439)	(620)	(423)	(38)	(53)
7722900	-	95	58	40	193	94	11	247	12	364	(30)	(47)	(67)	(44)	2	15
7723200	-	52	32	-	84	51	6	135	13	205	(20)	(29)	(40)	(28)	(3)	(1)
7723800	-	83	51	-	134	83	10	217	44	354	(34)	(49)	(67)	(47)	(8)	(15)
7723900	-	58	36	-	94	57	7	151	17	232	(23)	(33)	(45)	(31)	(3)	(2)
7724000	-	6	4	1	11	6	1	17	0	24	(2)	(3)	(5)	(3)	-	(1)
7724200	-	241	148	-	389	239	29	628	176	1,072	(103)	(145)	(198)	(140)	(26)	(71)
7724400	-	6	4	1	11	6	1	17	0	24	(2)	(3)	(5)	(3)	-	(1)
7724600	-	62	38	-	100	62	7	162	64	295	(30)	(40)	(54)	(39)	(9)	(23)
7728100	-	13	8	5	26	13	2	34	-	49	(2)	(5)	(9)	(6)	-	(1)
7730200	-	12	7	-	19	12	1	31	2	46	(5)	(7)	(9)	(6)	-	-
7730400	-	109	67	-	176	108	13	285	46	452	(44)	(62)	(86)	(60)	(8)	(16)
7731200	-	164	101	-	265	162	20	427	58	667	(65)	(93)	(129)	(89)	(12)	(14)
7731300	-	647	397	16	1,060	641	77	1,684	56	2,458	(225)	(336)	(479)	(323)	(20)	(15)
7731600	-	6	4	1	11	6	1	17	6	30	(2)	(4)	(6)	(4)	(1)	(2)
7731900	-	817	502	12	1,331	810	97	2,128	211	3,246	(305)	(446)	(626)	(429)	(45)	(64)
7732100	-	23	14	5	42	23	3	61	0	87	(7)	(11)	(16)	(10)	-	(1)
7732200	-	77	48	-	125	77	9	201	25	312	(31)	(45)	(62)	(43)	(6)	(0)

Allocation of the Deferred Outflows and Deferred Inflows of Resources Related to OPEB

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
	Liability Experience	Assumption Changes	Investment Experience	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Outstanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	1,270,635	779,957	N/A	2,050,592	1,258,726	151,363	3,307,158	N/A	4,717,247	(432,364)	(650,741)	(931,527)	(624,953)	(28,096)	1,026
7732300	-	24	15	-	39	24	3	62	18	107	(11)	(15)	(19)	(14)	(3)	(7)
7732900	-	50	31	-	81	50	6	131	20	207	(20)	(29)	(40)	(28)	(4)	(5)
7733800	-	21	13	-	34	20	2	54	10	86	(9)	(13)	(17)	(11)	(1)	(1)
7734000	-	6	4	1	11	6	1	17	1	25	(2)	(3)	(5)	(3)	-	(1)
7734200	-	590	362	40	992	584	70	1,534	88	2,276	(206)	(307)	(437)	(295)	(18)	(21)
7734300	-	66	41	-	107	65	8	172	16	261	(25)	(37)	(51)	(35)	(3)	(3)
7738100	-	26	16	-	42	26	3	68	0	97	(9)	(13)	(19)	(13)	(1)	-
7740200	-	27	16	16	59	26	3	69	36	134	(13)	(18)	(23)	(17)	(5)	0
7740400	-	160	98	13	271	159	19	417	32	627	(59)	(86)	(120)	(82)	(7)	(2)
7741000	-	219	134	52	405	217	26	569	63	875	(77)	(115)	(163)	(111)	(7)	3
7741300	-	87	53	8	148	86	10	227	12	335	(30)	(45)	(63)	(42)	(3)	(4)
7742100	-	109	67	8	184	108	13	283	7	411	(37)	(56)	(80)	(54)	(2)	2
7742300	-	38	23	-	61	38	5	99	6	148	(15)	(20)	(29)	(20)	(2)	(1)
7742600	-	82	51	2	135	82	10	214	15	321	(30)	(44)	(63)	(43)	(5)	(1)
7742900	-	6	4	1	11	6	1	17	0	24	(2)	(3)	(5)	(3)	-	(1)
7743800	-	6	4	1	11	6	1	17	0	24	(2)	(3)	(5)	(3)	-	(1)
7744000	-	742	455	-	1,197	735	88	1,930	252	3,005	(284)	(412)	(576)	(397)	(48)	(91)
7744600	-	38	23	-	61	38	5	99	14	156	(16)	(22)	(31)	(22)	(3)	(1)
7750200	-	715	439	131	1,285	708	85	1,861	38	2,692	(234)	(357)	(515)	(343)	(7)	49
7750400	-	52	32	9	93	51	6	135	29	221	(20)	(29)	(40)	(29)	(4)	(6)
7751000	-	32	20	-	52	32	4	83	28	147	(16)	(21)	(28)	(21)	(6)	(3)
7754000	-	68	42	-	110	67	8	176	4	255	(24)	(36)	(51)	(34)	(1)	1
7761000	-	83	51	5	139	83	10	217	0	310	(27)	(42)	(60)	(40)	(1)	(1)
7762100	-	70	43	-	113	70	8	183	24	285	(28)	(40)	(56)	(39)	(5)	(4)
7764200	-	68	42	7	117	67	8	176	30	281	(26)	(38)	(53)	(36)	(4)	(7)
7771000	-	180	111	-	291	179	21	469	111	780	(75)	(106)	(146)	(103)	(17)	(42)
7772100	-	36	22	5	63	35	4	93	15	147	(13)	(19)	(27)	(19)	(2)	(5)
7774000	-	328	201	-	529	325	39	854	232	1,450	(142)	(198)	(271)	(191)	(36)	(83)
7774200	-	26	16	19	61	26	3	68	-	97	(5)	(9)	(15)	(9)	1	1
7782100	-	71	44	12	127	70	8	185	47	310	(30)	(42)	(58)	(41)	(8)	(4)
7784000	-	233	143	-	376	231	28	606	47	912	(86)	(126)	(178)	(121)	(11)	(14)
7794000	-	44	27	-	71	43	5	114	20	182	(19)	(26)	(36)	(26)	(3)	(2)
A010000	-	935	574	36	1,545	927	111	2,435	226	3,699	(344)	(505)	(712)	(486)	(47)	(60)
A050000	-	1,261	774	-	2,035	1,249	150	3,283	279	4,961	(466)	(683)	(962)	(657)	(65)	(93)
A150000	-	210	129	-	339	208	25	547	58	838	(80)	(117)	(163)	(112)	(13)	(14)
A170000	-	176	108	-	284	175	21	459	81	736	(71)	(101)	(140)	(97)	(14)	(29)
A200000	-	109	67	-	176	108	13	285	39	445	(44)	(62)	(86)	(60)	(8)	(9)
A850000	-	22	13	-	35	21	3	56	11	91	(9)	(12)	(17)	(12)	(1)	(4)
B040000	-	3,307	2,030	-	5,337	3,276	394	8,606	1,039	13,315	(1,258)	(1,826)	(2,557)	(1,759)	(206)	(372)
C050000	-	202	124	-	326	201	24	527	73	825	(79)	(114)	(158)	(110)	(14)	(24)
CS00100	-	64	40	83	187	64	8	168	-	240	(12)	(23)	(37)	(22)	9	32
CS00200	-	111	68	112	291	110	13	289	12	424	(26)	(45)	(69)	(43)	10	40
CS00300	-	128	78	127	333	127	15	333	-	475	(27)	(49)	(78)	(47)	13	46
CS00400	-	580	356	784	1,720	575	69	1,510	-	2,154	(109)	(209)	(337)	(197)	75	343
CS00500	-	105	64	108	277	104	13	273	16	406	(24)	(42)	(65)	(40)	10	31
CS00600	-	58	36	94	188	58	7	152	67	284	(16)	(26)	(39)	(25)	3	7
CS00700	-	305	187	294	786	302	36	795	2	1,135	(70)	(122)	(189)	(115)	28	119
CS00800	-	763	468	749	1,980	756	91	1,985	35	2,867	(174)	(305)	(473)	(289)	69	285
CS00900	-	48	29	53	130	47	6	124	14	191	(11)	(19)	(30)	(18)	4	13
CS01000	-	152	93	176	421	150	18	395	-	563	(31)	(57)	(90)	(54)	18	72
CS01100	-	48	29	79	156	47	6	124	-	177	(7)	(15)	(26)	(14)	8	33
CS01200	-	75	46	123	244	74	9	194	-	277	(11)	(24)	(41)	(23)	12	54
CS01300	-	260	160	433	853	257	31	676	-	964	(41)	(86)	(143)	(81)	41	199
CS01400	-	302	185	506	993	299	36	786	-	1,121	(49)	(101)	(167)	(95)	47	237
CS01500	-	56	35	94	185	56	7	147	-	210	(8)	(18)	(30)	(17)	10	38
CS01600	-	228	140	383	751	226	27	595	-	848	(37)	(76)	(126)	(71)	36	177
CS01700	-	148	91	246	485	146	18	385	-	549	(23)	(49)	(81)	(46)	24	111
CS01800	-	201	124	336	661	199	24	524	-	747	(33)	(67)	(112)	(63)	32	157
CS01900	-	96	59	160	315	95	11	251	-	357	(15)	(31)	(53)	(29)	16	70
CS02000	-	289	177	482	948	286	34	751	-	1,071	(46)	(96)	(160)	(90)	46	223
CS02100	-	197	121	328	646	195	23	511	-	729	(32)	(66)	(109)	(62)	31	155
CS02200	-	988	606	1,655	3,249	979	118	2,571	-	3,668	(160)	(330)	(548)	(310)	154	775
CS02300	-	41	25	68	134	40	5	106	-	151	(6)	(13)	(22)	(12)	7	29
CS02400	-	116	71	195	382	115	14	302	-	431	(18)	(38)	(64)	(36)	18	89
CS02500	-	379	233	632	1,244	375	45	986	-	1,406	(61)	(126)	(210)	(118)	60	293
CS02600	-	462	284	773	1,519	458	55	1,203	-	1,716	(74)	(154)	(256)	(144)	73	358
CS02700	-	244	150	406	800	241	29	634	-	904	(39)	(81)	(135)	(76)	39	188
CS02800	-	196	120	328	644	194	23	510	-	727	(32)	(65)	(109)	(61)	31	153
CS02900	-	28	17	46	91	28	3	73	-	104	(4)	(8)	(15)	(8)	5	17
CS03000	-	414	254	691	1,359	410	49	1,076	-	1,535	(67)	(138)	(229)	(129)	65	322
CS03100	-	148	91	246	485	146	18	385	-	549	(23)	(49)	(81)	(46)	24	111
CS03200	-	232	142	387	761	230	28	603	-	861	(37)	(77)	(128)	(72)	37	177
CS03300	-	1,085	666	1,817	3,568	1,075	129	2,825	-	4,029	(176)	(363)	(603)	(341)	169	853
CS03400	-	861	528	1,441	2,830	853	103	2,240	-	3,196	(139)	(287)	(477)	(269)	135	671
CS03500	-	296	181	494	971	293	35	769	-	1,097	(48)	(98)	(164)	(92)	46	230
CS03600	-	26	16	44												

Allocation of the Deferred Outflows and Deferred Inflows of Resources Related to OPEB

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,						
	Liability Experience	Assumption Changes	Investment Experience	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Outstanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2021	2022	2023	2024	2025	Thereafter	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Aggregate	-	1,270,635	779,957	N/A	2,050,592	1,258,726	151,363	3,307,158	N/A	4,717,247	(432,364)	(650,741)	(931,527)	(624,953)	(28,096)	1,026	
CS03800	-	145	89	240	474	143	17	376	-	536	(23)	(48)	(80)	(45)	23	111	
CS03900	-	270	166	452	888	268	32	703	-	1,003	(44)	(90)	(150)	(85)	42	212	
CS04000	-	747	459	1,250	2,456	740	89	1,944	-	2,773	(121)	(250)	(415)	(234)	116	587	
CS04100	-	62	38	104	204	62	7	162	-	231	(9)	(20)	(34)	(19)	11	44	
D050000	-	114	70	34	218	113	14	297	14	438	(35)	(54)	(80)	(53)	(1)	4	
D100000	-	3,726	2,287	-	6,013	3,691	444	9,698	839	14,672	(1,378)	(2,018)	(2,842)	(1,943)	(192)	(286)	
D200000	-	30	19	2	51	30	4	79	1	114	(10)	(15)	(22)	(15)	(1)	-	
D250000	-	37	23	8	68	37	4	97	-	138	(12)	(18)	(26)	(17)	-	3	
D500000	-	3,246	1,992	-	5,238	3,215	387	8,448	3,152	15,202	(1,474)	(2,032)	(2,750)	(1,966)	(442)	(1,300)	
E080000	-	201	124	13	338	199	24	524	28	775	(72)	(106)	(151)	(101)	(5)	(2)	
E120000	-	162	100	-	262	161	19	423	63	666	(65)	(93)	(129)	(89)	(13)	(15)	
E160000	-	461	283	46	790	456	55	1,199	93	1,803	(166)	(245)	(347)	(236)	(18)	(1)	
E190000	-	276	169	2	447	273	33	717	65	1,088	(102)	(149)	(211)	(145)	(15)	(19)	
E200000	-	1,435	881	49	2,365	1,421	171	3,734	249	5,575	(513)	(760)	(1,077)	(731)	(57)	(72)	
E210000	-	224	137	-	361	221	27	582	61	891	(85)	(123)	(173)	(119)	(14)	(16)	
E230000	-	380	233	-	613	376	45	989	129	1,539	(147)	(213)	(297)	(205)	(24)	(40)	
E240000	-	2,064	1,267	113	3,444	2,045	246	5,372	368	8,031	(741)	(1,096)	(1,552)	(1,054)	(85)	(60)	
E260000	-	57	35	96	188	57	7	149	-	213	(9)	(18)	(31)	(17)	10	40	
E280000	-	149	92	15	256	148	18	389	51	606	(56)	(82)	(114)	(77)	(7)	(15)	
E500000	-	463	284	-	747	459	55	1,206	161	1,881	(180)	(259)	(362)	(250)	(32)	(51)	
E550000	-	714	438	-	1,152	707	85	1,858	254	2,904	(276)	(399)	(556)	(384)	(49)	(88)	
F270000	-	342	210	-	552	339	41	890	69	1,339	(126)	(185)	(261)	(178)	(18)	(19)	
F500000	-	1,561	958	-	2,519	1,546	186	4,062	412	6,206	(585)	(853)	(1,198)	(822)	(89)	(140)	
F500001	-	3	2	-	5	3	-	7	5	15	(2)	(2)	(3)	(2)	(1)	-	
G010000	-	164	101	16	281	162	20	427	131	740	(72)	(100)	(136)	(97)	(20)	(34)	
G020000	-	97	59	-	156	96	12	252	27	387	(38)	(55)	(76)	(53)	(7)	(2)	
G040000	-	142	87	-	229	141	17	371	67	596	(58)	(83)	(113)	(79)	(12)	(22)	
G050000	-	114	70	-	184	113	14	296	28	451	(43)	(62)	(87)	(60)	(6)	(9)	
G060000	-	184	113	-	297	182	22	478	99	781	(74)	(106)	(147)	(102)	(15)	(40)	
G070000	-	178	109	-	287	176	21	462	208	867	(85)	(116)	(155)	(112)	(29)	(83)	
H030000	-	252	155	-	407	249	30	655	41	975	(93)	(136)	(191)	(130)	(12)	(6)	
H060000	-	27	16	-	43	26	3	69	2	100	(10)	(14)	(19)	(13)	(1)	1	
H090000	-	3,908	2,399	-	6,307	3,872	466	10,173	1,162	15,673	(1,479)	(2,151)	(3,014)	(2,071)	(235)	(416)	
H120000	-	31,724	19,473	285	51,482	31,427	3,779	82,571	6,204	123,981	(11,586)	(17,038)	(24,049)	(16,394)	(1,492)	(1,940)	
H150000	-	9,176	5,633	-	14,809	9,090	1,093	23,884	2,619	36,686	(3,459)	(5,037)	(7,064)	(4,850)	(540)	(927)	
H170000	-	9,284	5,699	-	14,983	9,197	1,106	24,164	2,330	36,797	(3,459)	(5,055)	(7,106)	(4,866)	(505)	(823)	
H180000	-	3,157	1,938	-	5,095	3,128	376	8,217	934	12,655	(1,195)	(1,738)	(2,436)	(1,674)	(191)	(326)	
H210000	-	2,717	1,668	135	4,520	2,692	324	7,072	530	10,618	(980)	(1,446)	(2,047)	(1,391)	(115)	(118)	
H240000	-	2,939	1,804	-	4,743	2,912	350	7,651	877	11,790	(1,115)	(1,620)	(2,270)	(1,561)	(180)	(301)	
H270000	-	45,705	28,055	-	73,760	45,277	5,445	118,959	12,818	182,499	(17,195)	(25,050)	(35,150)	(24,123)	(2,654)	(4,567)	
H470000	-	5,206	3,195	-	8,401	5,157	620	13,549	1,598	20,924	(1,974)	(2,869)	(4,019)	(2,763)	(318)	(580)	
H510000	-	28,320	17,384	-	45,704	28,054	3,374	73,710	7,347	112,485	(10,586)	(15,454)	(21,712)	(14,879)	(1,576)	(2,574)	
H590000	-	870	534	37	1,441	862	104	2,264	41	3,271	(297)	(447)	(639)	(429)	(19)	1	
H590801	-	3,828	2,350	-	6,178	3,792	456	9,964	1,454	15,666	(1,488)	(2,146)	(2,992)	(2,068)	(270)	(524)	
H590802	-	483	296	47	826	478	58	1,257	170	1,963	(180)	(263)	(370)	(254)	(27)	(43)	
H590803	-	1,611	989	-	2,600	1,596	192	4,193	666	6,647	(633)	(910)	(1,266)	(877)	(121)	(240)	
H590804	-	4,160	2,554	-	6,714	4,121	496	10,828	1,351	16,796	(1,590)	(2,305)	(3,224)	(2,220)	(266)	(477)	
H590805	-	2,157	1,324	-	3,481	2,136	257	5,613	608	8,614	(815)	(1,186)	(1,662)	(1,142)	(129)	(199)	
H590806	-	4,130	2,535	-	6,665	4,091	492	10,749	1,616	16,948	(1,610)	(2,320)	(3,233)	(2,236)	(296)	(588)	
H590807	-	1,032	633	-	1,665	1,022	123	2,686	391	4,222	(402)	(579)	(807)	(558)	(74)	(137)	
H590808	-	1,678	1,030	41	2,749	1,662	200	4,368	411	6,641	(621)	(909)	(1,280)	(875)	(87)	(120)	
H590809	-	2,044	1,255	-	3,299	2,025	244	5,320	523	8,112	(764)	(1,115)	(1,567)	(1,073)	(113)	(181)	
H590810	-	1,408	864	-	2,272	1,395	168	3,665	401	5,629	(533)	(775)	(1,086)	(747)	(85)	(131)	
H590811	-	2,415	1,482	47	3,944	2,392	288	6,285	482	9,447	(881)	(1,296)	(1,829)	(1,247)	(112)	(138)	
H590812	-	1,667	1,023	-	2,690	1,652	199	4,340	655	6,846	(650)	(937)	(1,305)	(903)	(120)	(241)	
H590813	-	706	434	-	1,140	700	84	1,839	206	2,829	(267)	(389)	(545)	(374)	(43)	(71)	
H590814	-	734	451	-	1,185	727	87	1,911	242	2,967	(282)	(408)	(570)	(393)	(48)	(81)	
H590816	-	450	276	-	726	446	54	1,172	317	1,989	(195)	(273)	(372)	(264)	(51)	(108)	
H590817	-	377	231	-	608	373	45	981	92	1,491	(140)	(205)	(288)	(197)	(20)	(33)	
H630000	-	7,218	4,431	70	11,719	7,151	860	18,787	1,938	28,736	(2,702)	(3					

Allocation of the Deferred Outflows and Deferred Inflows of Resources Related to OPEB

Participating Employer	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources					Recognition of Existing Deferred Outflows (Inflows) of Resources for Measurement Period Ending June 30,					
	Liability Experience	Assumption Changes	Investment Experience	Outstanding Outflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Outstanding Inflow Balance Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Aggregate	-	1,270,635	779,957	N/A	2,050,592	1,258,726	151,363	3,307,158	N/A	4,717,247	(432,364)	(650,741)	(931,527)	(624,953)	(28,096)	1,026
J540000	-	5,332	3,273		16,292	5,282	635	13,878	-	19,795	(976)	(1,893)	(3,071)	(1,785)	720	3,502
J550000	-	1,623	997	2,314	4,934	1,608	193	4,226	-	6,027	(299)	(578)	(937)	(546)	217	1,050
K050000	-	7,616	4,675	-	12,291	7,544	907	19,822	2,521	30,794	(2,910)	(4,219)	(5,902)	(4,065)	(487)	(920)
L040000	-	23,843	14,636	306	38,785	23,619	2,840	62,057	6,241	94,757	(8,896)	(12,994)	(18,263)	(12,510)	(1,310)	(1,999)
L060000	-	235	144	306	685	233	28	611	-	872	(45)	(85)	(137)	(81)	30	131
L080000	-	991	608	1,660	3,259	982	118	2,580	-	3,680	(160)	(331)	(550)	(311)	155	776
L120000	-	132	81	-	213	131	16	344	256	747	(77)	(100)	(129)	(97)	(35)	(95)
L240000	-	522	321	-	843	518	62	1,360	219	2,159	(207)	(297)	(412)	(286)	(41)	(73)
L320000	-	712	437	29	1,178	705	85	1,853	266	2,909	(273)	(396)	(553)	(381)	(47)	(81)
L360000	-	219	134	8	361	217	26	569	41	853	(80)	(118)	(166)	(114)	(10)	(4)
L460000	-	68	42	16	126	67	8	176	7	258	(23)	(35)	(50)	(32)	1	7
N040000	-	26,984	16,564	-	43,548	26,731	3,214	70,234	8,982	109,161	(10,306)	(14,944)	(20,907)	(14,396)	(1,721)	(3,339)
N080000	-	4,258	2,614	186	7,058	4,218	507	11,083	815	16,623	(1,535)	(2,267)	(3,208)	(2,180)	(180)	(195)
N120000	-	6,707	4,117	-	10,824	6,644	799	17,456	3,282	28,181	(2,684)	(3,837)	(5,319)	(3,701)	(550)	(1,266)
N200000	-	721	442	-	1,163	714	86	1,875	176	2,851	(270)	(394)	(553)	(379)	(40)	(52)
P120000	-	2,018	1,239	-	3,257	1,999	240	5,253	632	8,124	(768)	(1,115)	(1,561)	(1,074)	(126)	(223)
P160000	-	881	541	56	1,478	873	105	2,292	192	3,462	(320)	(471)	(666)	(453)	(39)	(35)
P240000	-	5,086	3,122	81	8,289	5,038	606	13,237	1,370	20,251	(1,901)	(2,775)	(3,899)	(2,671)	(282)	(434)
P260000	-	117	72	13	202	116	14	306	11	447	(39)	(59)	(85)	(57)	(2)	(3)
P280000	-	2,661	1,633	61	4,355	2,636	317	6,925	701	10,579	(988)	(1,446)	(2,034)	(1,392)	(142)	(222)
P320000	-	589	362	64	1,015	583	70	1,533	611	2,797	(262)	(364)	(494)	(352)	(74)	(236)
P340000	-	13	8	-	21	13	2	34	-	49	(4)	(7)	(10)	(6)	-	(1)
P360000	-	482	296	24	802	477	57	1,254	132	1,920	(180)	(263)	(369)	(253)	(27)	(26)
P400000	-	19	12	28	59	19	2	51	7	79	(6)	(9)	(12)	(8)	2	13
P450000	-	58	36	-	94	58	7	152	9	226	(23)	(32)	(44)	(30)	(2)	(1)
R040000	-	221	136	5	362	219	26	576	73	894	(83)	(121)	(170)	(117)	(13)	(28)
R060000	-	443	272	-	715	439	53	1,154	119	1,765	(168)	(244)	(342)	(235)	(27)	(34)
R080000	-	314	193	-	507	311	37	817	100	1,265	(120)	(174)	(243)	(167)	(20)	(34)
R120000	-	440	270	111	821	436	52	1,146	110	1,744	(154)	(229)	(327)	(219)	(12)	18
R140000	-	14	9	-	23	14	2	37	18	71	(8)	(10)	(13)	(10)	(3)	(4)
R200000	-	477	293	-	770	472	57	1,241	169	1,939	(184)	(266)	(372)	(257)	(33)	(57)
R230000	-	289	177	19	485	286	34	751	35	1,106	(100)	(150)	(214)	(144)	(8)	(5)
R280000	-	243	149	-	392	240	29	631	71	971	(94)	(135)	(189)	(129)	(14)	(17)
R360000	-	2,332	1,432	-	3,764	2,310	278	6,070	718	9,376	(884)	(1,284)	(1,800)	(1,237)	(142)	(265)
R400000	-	6,705	4,116	56	10,877	6,642	799	17,452	1,756	26,649	(2,505)	(3,657)	(5,139)	(3,521)	(371)	(579)
R440000	-	4,037	2,478	-	6,515	3,999	481	10,507	1,278	16,265	(1,539)	(2,232)	(3,124)	(2,150)	(254)	(451)
R520000	-	87	53	26	166	86	10	225	5	326	(27)	(42)	(62)	(41)	-	12
R600000	-	3,288	2,018	-	5,306	3,257	392	8,557	1,877	14,083	(1,350)	(1,915)	(2,641)	(1,848)	(304)	(719)
S600000	-	10	6	5	21	10	1	25	0	36	(2)	(4)	(6)	(4)	1	-
T010000	-	24	15	6	45	24	3	62	6	95	(8)	(12)	(17)	(12)	(1)	(0)
T020000	-	19	12	-	31	19	2	51	0	72	(7)	(10)	(14)	(10)	-	-
T030000	-	32	20	15	67	32	4	85	5	126	(10)	(16)	(23)	(15)	0	5
T040000	-	36	22	-	58	35	4	93	9	141	(14)	(20)	(28)	(20)	(2)	0
T050000	-	6	4	1	11	6	1	17	3	27	(2)	(4)	(6)	(3)	-	(1)
T060000	-	6	4	1	11	6	1	17	1	25	(3)	(3)	(5)	(3)	-	(1)
T070000	-	13	8	-	21	13	2	34	8	57	(6)	(8)	(11)	(7)	(1)	(3)
T080000	-	21	13	-	34	20	2	54	11	87	(9)	(13)	(17)	(12)	(2)	0
U120000	-	25,531	15,672	-	41,203	25,292	3,041	66,452	9,903	104,688	(9,947)	(14,335)	(19,976)	(13,816)	(1,824)	(3,587)
U150000	-	19	12	-	31	19	2	51	5	77	(8)	(11)	(15)	(11)	(1)	-
U300000	-	66	41	-	107	65	8	172	26	271	(25)	(37)	(51)	(35)	(4)	(12)
X220000	-	357	219	-	576	354	43	930	114	1,441	(139)	(200)	(279)	(193)	(23)	(31)
Y040000	-	174	107	-	281	172	21	452	258	903	(95)	(125)	(163)	(120)	(39)	(80)
Y080000	-	252	155	-	407	249	30	655	55	989	(94)	(137)	(193)	(132)	(14)	(12)
Y080200	-	188	116	36	340	187	22	490	58	757	(68)	(100)	(142)	(96)	(7)	(4)
Y080300	-	169	104	12	285	167	20	440	56	683	(63)	(92)	(130)	(88)	(9)	(17)
Y080500	-	170	104	10	284	168	20	442	30	660	(62)	(91)	(128)	(87)	(8)	(1)
Y080600	-	4,351	2,671	694	7,716	4,310	518	11,324	271	16,423	(1,443)	(2,191)	(3,153)	(2,103)	(59)	242
Y080800	-	32	20	5	57	32	4	85	9	130	(12)	(18)	(25)	(17)	(1)	0
Y180000	-	10,484	6,436	-	16,920	10,386	1,249	27,288	4,372	43,295	(4,116)	(5,918)	(8,235)	(5,706)	(781)	(1,619)
Y200000	-	679	417	-	1,096	672	81	1,767	196	2,716	(257)	(374)	(524)	(360)	(41)	(64)